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ABSTRACT

Supporting specific performance objectives of the V-TECS (Vocational-Technical Education Consortium of States) Bookkeeping Catalog, both a set of student materials and an instructor's manual on preparing the forms W-2 and W-3 are included in this module. (This module is the second in a set of ten on bookkeeping [CE 019 480-489].) The student materials include information on preparing the Form W-2 and W-3, a pre- and posttest, one learning activity, sample forms of employee's earning record, sample Form W-2 and Form W-3, and an instructor's checklist. The instructor's manual includes keys to the pre- and posttest, the performance posttest, and learning activities. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A related set of modules on banktelling [CE 019 471-478] is also available.) (JH)

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ED164946

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BK
III–A

PREPARING THE FORM W–2 AND THE FORM W–3

STUDENT'S MANUAL

Prepared by

Mrs. Linda F. Albert

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1978

CE 019 481

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Vocational Education Act of 1963 P.L. 88-210 as Amended
Department of Health, Education and Welfare, Office of Education

INTRODUCTION TO BOOKKEEPER INSTRUCTIONAL MATERIALS

The modules developed in South Carolina for the bookkeeper catalog are designed to provide audio, visual, and printed supplementary materials needed by the instructor and/or student to achieve the objectives stated in the catalog. The materials were designed as modules so that they may be flexibly inserted into an on-going program, as well as provide for maximum utilization via a rotation schedule.

These materials provide supplemental units of instruction in the following areas:

Module No.	Tasks	Performance Objective Nos.
I-G	Preparing Shipments for Freight Express	79
IV-K	Completing a Purchase Order Invoice	51
IV-J	Recording Discounts on Sales Invoices	50
IV-N	Preparing Memos for Goods Returned	54
IV-I	Typing Tabulated Materials	49
VI-G	Recording Entries Pertaining to Notes and Interest	13
VI-J	Recording Entries Pertaining to Sales Tax	16
	Accounting Forms	16

The modules typically include a performance objective, definitions, prerequisites, equipment, introduction, directions, learning activities, self checks, and tests (pre and post). The instructor's manual contains notes, keys, forms for duplication, instructor's checklists, scripts for recording, and supplementary materials.

Before you release the packages to your students, review each package within your department, discuss how to best utilize the materials, choose the desired course, and plan the sequence for each unit of instruction. Other considerations are required:

1. Insure that necessary equipment is available and in proper working order.
2. Insure that necessary audio materials are recorded and easily available.
3. Obtain the necessary equipment needed for filmstrip viewing and listening.
4. Replenish consumable supplies after each student completes the module.

ACKNOWLEDGEMENTS

These bookkeeper modules were developed by a group of office occupations teachers. Special appreciation is extended to the following:

Mrs. Linda Albert	Dreher High School
Mrs. Katherine Cliatt	A. C. Flora High School
Mrs. Mary Horton	Andrew Jackson High School
Mrs. Patricia Itter	C. A. Johnson High School
Mrs. Peggy McElveen	Gaffney Senior High School

Special thanks is also extended to Mrs. Frances Wells and Mrs. Shiela Werner at Lexington AVC, and Mrs. Helen Phillips and Mrs. Peggy McElveen at Gaffney Senior High School for field testing the materials.

A special note of gratitude is due Ann Jolly, office occupations teacher at Daniel Morgan AVC and former office occupations consultant with the State Department of Education, for her continuous cooperation during the development of these materials.

Anne L. Matthews

Anne L. Matthews, State Supervisor
Office Occupations Education

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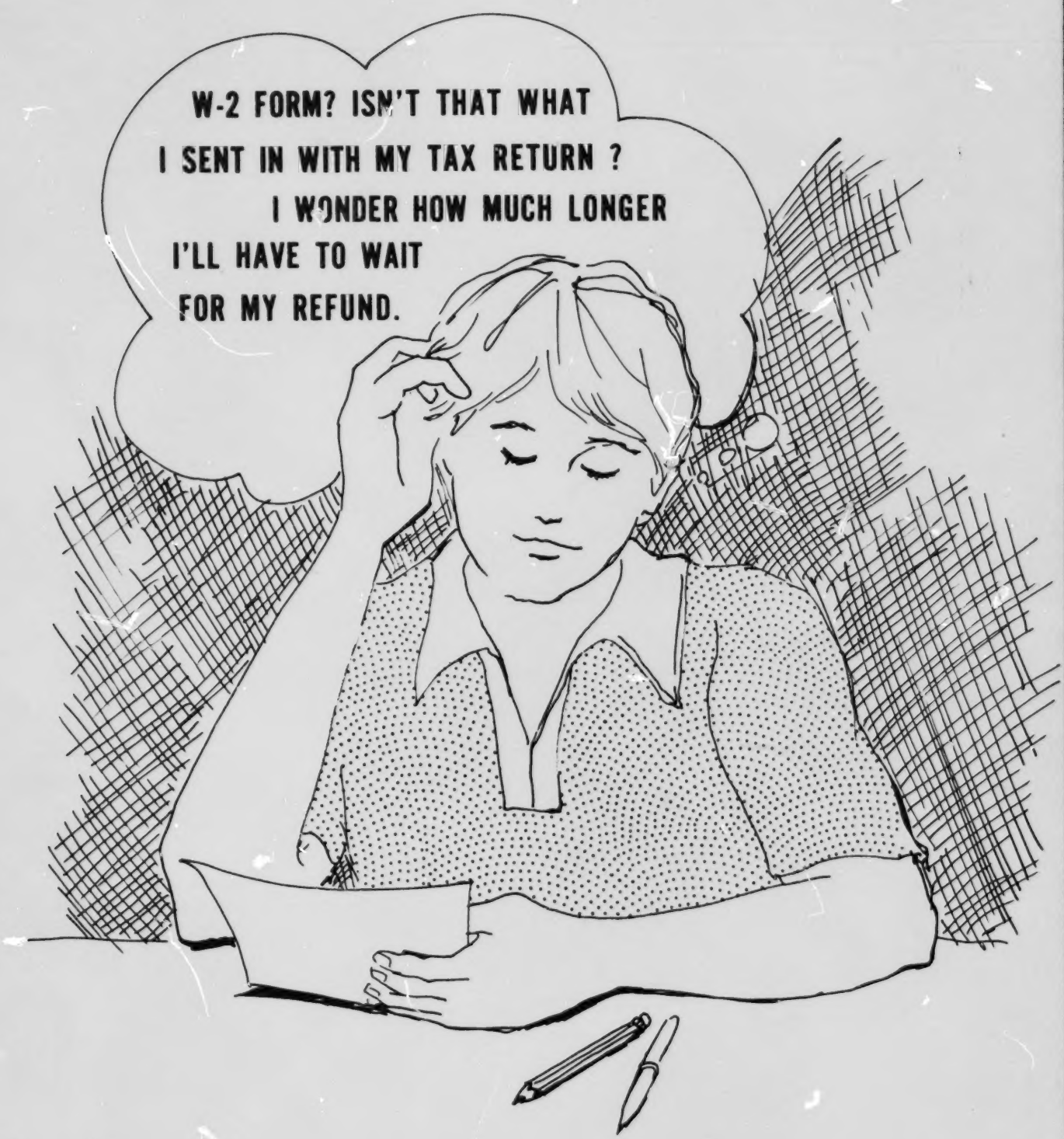
4. Replenish consumable supplies after each student completes the module.

The modules may be used in the following courses: Office Procedures, Cooperative Office Education, Senior Intensified Program, Bookkeeping, Accounting, Typewriting, Business Mathematics, and Office Machines.

Perhaps a rotation plan could be devised to provide each student with an orientation or a review of simple bookkeeper duties. A teacher may, however, select single modules, provided no prerequisite skills are listed.


W-2 FORM? ISN'T THAT WHAT
I SENT IN WITH MY TAX RETURN ?
I WONDER HOW MUCH LONGER
I'LL HAVE TO WAIT
FOR MY REFUND.

PERFORMANCE OBJECTIVES:

1. Given the earning records of at least five employees and necessary W–2 forms, complete a W–2 form for each employee, without error.

2. Given the necessary completed withholding statements and necessary forms, complete the employer's annual reconciliation report of income tax withheld (W–3). The completed report must agree 100% with instructor's precompleted report.

DEFINITION OF TERMS:

W–2 Form – an annual statement prepared by an employer indicating an employee's yearly earnings and the amounts withheld for income tax and FICA tax.

W–3 Form – an annual statement prepared by an employer indicating the number and kind of forms being sent to the Internal Revenue Service (IRS) for each employee.

PREREQUISITES:

Before completing this packet, you should be familiar with payroll registers and employees earnings records. Also, you must know how to figure total pay, subtract the necessary taxes from total pay, and compute net pay.

EQUIPMENT, TOOLS, RESOURCES, AND SUPPLIES:

If you type, your instructor may require you to type the W–2 and W–3 forms. Otherwise, only a pen or pencil and paper are needed. A calculator or adding machine may be a handy tool for checking your computations.

PRE-TEST:

In order to determine how much you already know about preparing W–2 and W–3 forms, take the Pre-Test on the following page. If you complete it successfully, your instructor may direct you to another learning activity. Do not write on the Pre-Test; instead, number a separate sheet of paper 1–25. Record your responses on your paper, check them, and then ask your instructor to evaluate them.

PRE-TEST

Directions: Do not write on this test. Number a separate sheet of paper 1–25. Then, read each statement and decide whether it is right or wrong. Finally, write "A" if it is correct or "B" if it is not correct beside the number on your paper. Your instructor will evaluate this test.

1. An employee who works at three different companies during the year, will receive only one W–2 form. A) right B) wrong
2. The employer must have W–2 forms filled out for every employee in the business. A) right B) wrong
3. The payroll register is used when preparing the form W–2. A) right B) wrong
4. Quarterly totals are recorded on the W–2 forms for each employee. A) right B) wrong
5. The four quarterly totals on an employee's earnings record must equal the yearly totals on that record. A) right B) wrong
6. The employer must have six copies of the Form W–2 completed for each employee in his/her business. A) right B) wrong
7. The employee should receive three copies of the Form W–2 from each employer. A) right B) wrong
8. The employer should keep two copies of each Form W–2 in the files. A) right B) wrong
9. The employer must give each employee copies of Form W–2 on or before January 31. A) right B) wrong
10. The employer must file a copy of Form W–3 with the accompanying W–2 forms on or before February 28. A) right B) wrong
11. The Form W–3 lists the total dollar amount of all Federal Income Tax withheld that is reported on the W–2 forms. A) right B) wrong

The following is a list of items which should or should not appear on the Form W–2. If the item should appear on the Form W–2, write "A"; if it should not appear on the Form W–2, write "B".

12. Employer's name and address A) right B) wrong
13. Employer's Federal Identification No. A) right B) wrong
14. Employer's State Identification No. A) right B) wrong
15. Employee's Social Security No. A) right B) wrong
16. Employee's name and address A) right B) wrong
17. Employee's total wages A) right B) wrong

PRE-TEST

(Continued)

18. Employee's net pay	A) right	B) wrong
19. Employee's Federal Income Tax withheld	A) right	B) wrong
20. Employee's FICA tax withheld	A) right	B) wrong
21. Employee's State or local tax withheld	A) right	B) wrong
22. Employee's hospitalization insurance	A) right	B) wrong
23. Employee's union dues	A) right	B) wrong
24. Employee's spouse's name	A) right	B) wrong
25. Employee's marital status	A) right	B) wrong

INTRODUCTION:

Have you ever been employed? Or, have you ever seen somebody's paycheck that had the amount of the pay earned and then had several items deducted from that pay?

If you have, then you know that somebody has to keep up-to-date, accurate records so that you, the employer, the South Carolina Tax Commission and the Internal Revenue Service will know how much you earned for tax purposes.

As each calendar year comes to an end, it is time for the employer to have a clerk fill out all the necessary forms for preparing income tax returns. Soon, you may be that clerk! So, in this packet you will learn how to transfer the necessary information from the employees' earnings records to the W–2 forms that all employers must give to their employees. You will also learn how to fill out the W–3 form that must be sent by the employer to the Internal Revenue Service at the end of each calendar year.

So, get ready to take over the work as an accounting clerk in the Payroll Department of a small corporation.

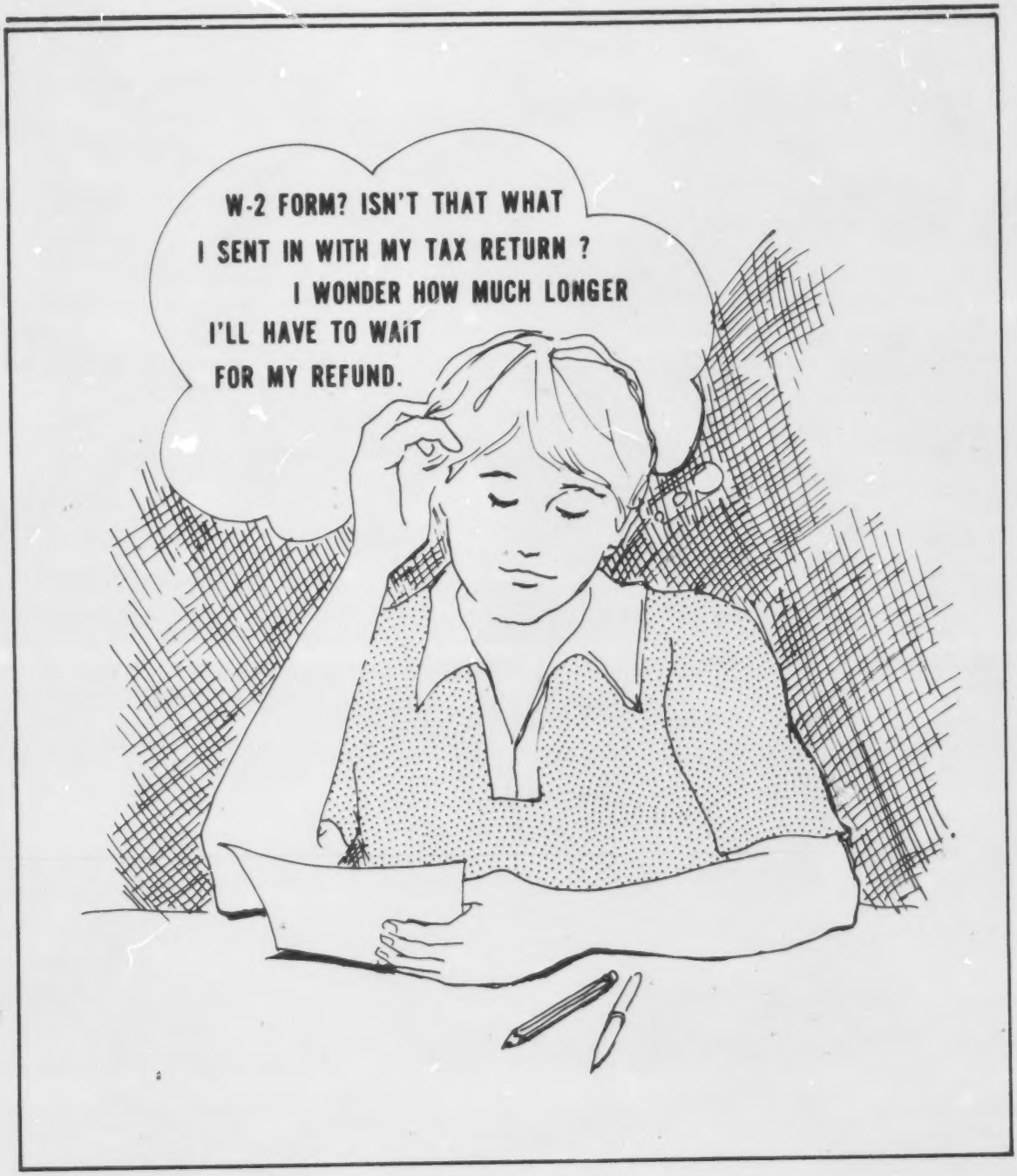
DIRECTIONS:

Complete the Learning Activities in the order presented. Do not write in this packet. Be sure to carefully check your math and record your answers neatly as you complete the activities. IRS is a "fussy" organization that requires accuracy or accountability!

LEARNING ACTIVITIES:

1. Read the Section of the module entitled "Preparing the Form W–2."
2. Read the Section of the module entitled "Preparing the Form W–3."
3. Complete Learning Activity I.
4. Complete the Post-Test. (Questions 1–10)
5. Perform the activities for the Performance Post-Test.

PREPARING THE FORM W-2



EMPLOYEE'S EARNING RECORD

EARNINGS RECORD

LAST NAME FIRST MIDDLE

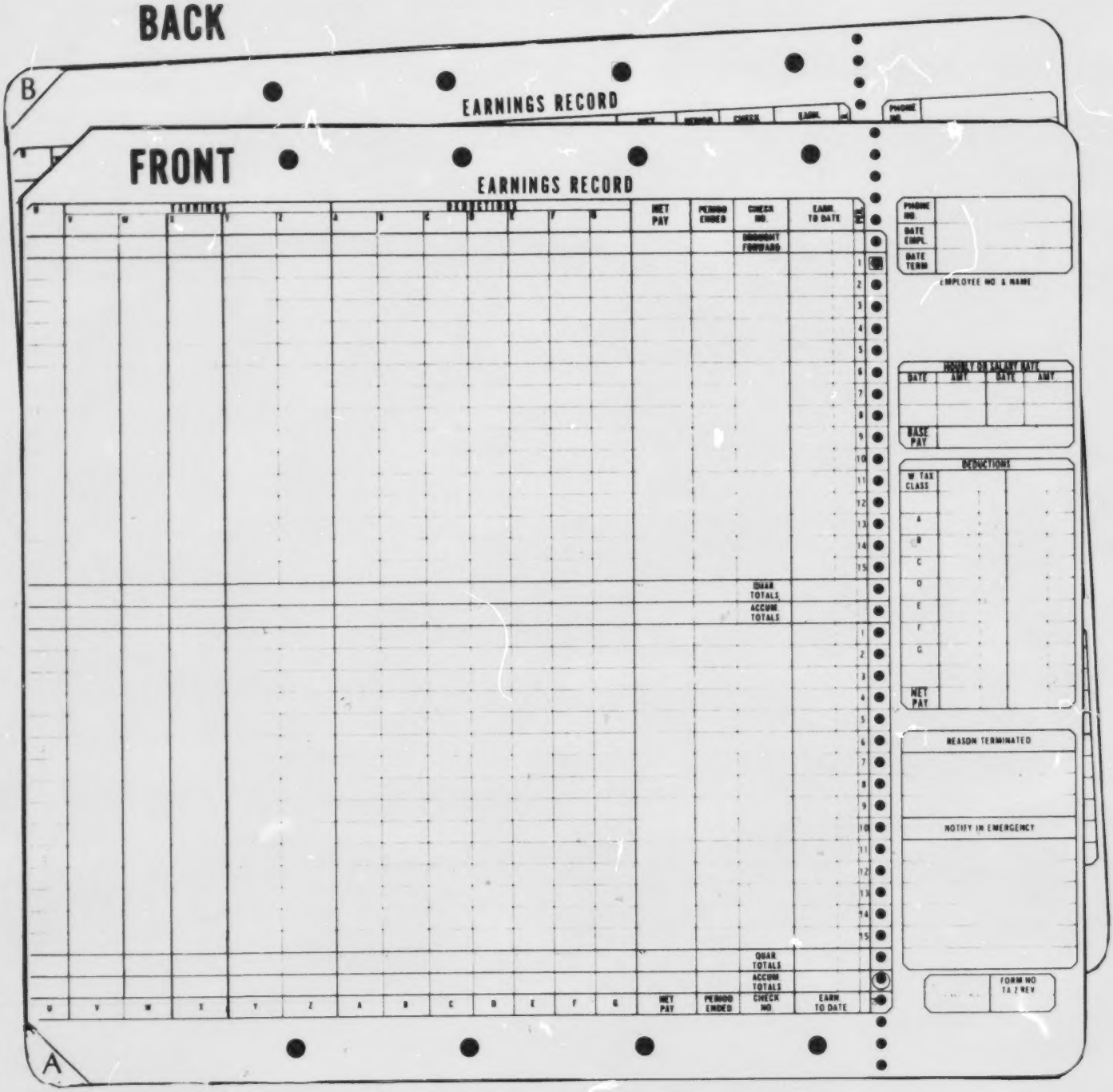
Employee No. _____ Phone No. _____

Marital Status _____ Exemptions _____

Position _____ Social Security No. _____

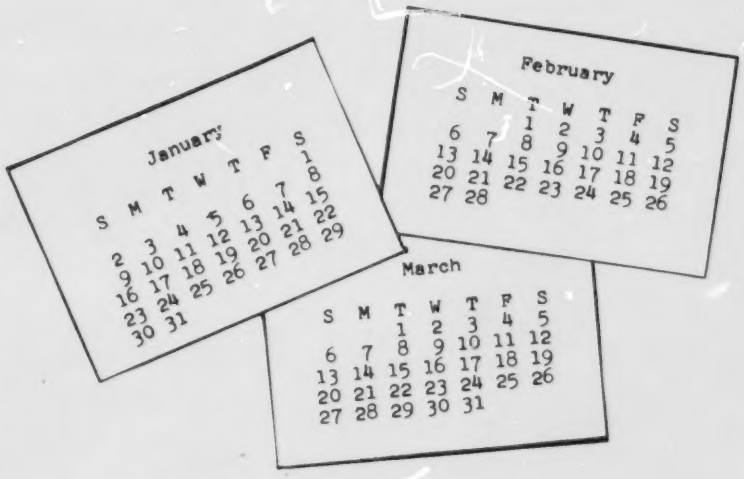
Pay Period		Total Earnings	Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended		Income Tax	FICA Tax	Hosp. Ins.	Other	Total		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
Quarterly Totals									
Yearly Totals									

The Employee's Earnings Record is a form that is kept by the employer for each employee in a company or business. The earnings record is divided into four parts or quarters.

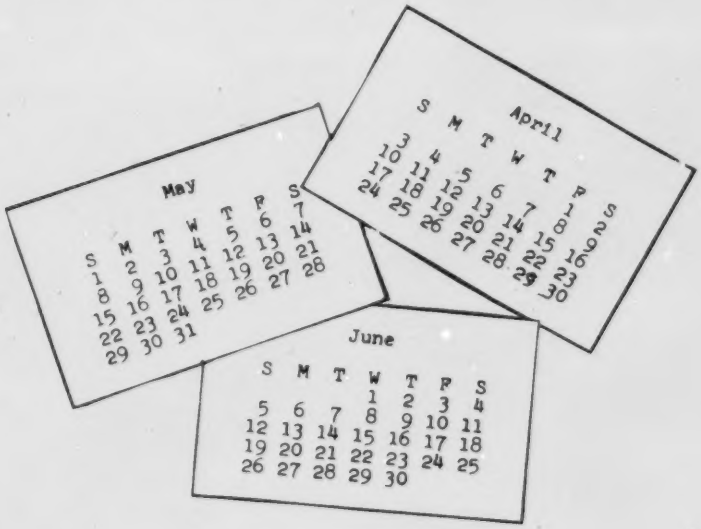


Some records are made of heavy paper on which two quarters of the year can be recorded on one side and the other two quarters can be recorded on the other side.

The first quarter begins with January and goes through March (three months or 13 weeks of the year).

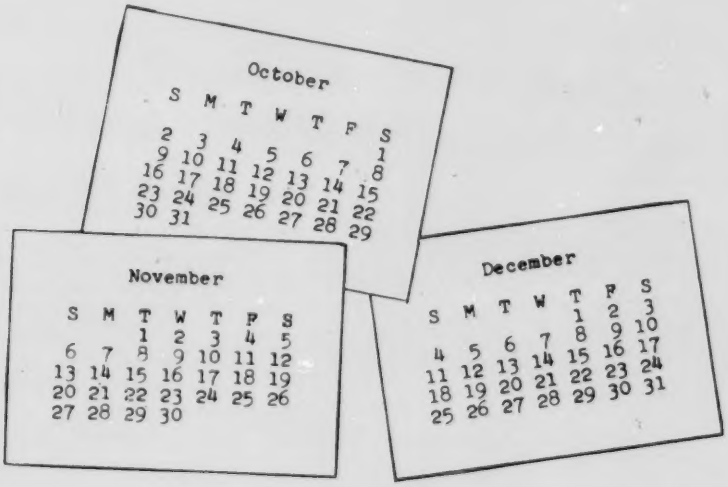


The second quarter begins with April and goes through June (13 more weeks).



The third quarter begins with July and goes through September (13 more weeks).

The fourth quarter begins with October and goes through December (13 more weeks).



EARNINGS RECORD

Abbott Allie Amos
LAST NAME FIRST MIDDLE

Employee No. 1 Phone No. 776-8442

Marital Status M Exemptions 3

Position Shipping Clerk Social Security No. 248-92-7163

Pay Period				Deductions										Net Pay		Accumulated Earnings	
Week No.	Week Ended	Total Earnings		Fed Inc Tax		FICA Tax		State Tax		Other		Total				9750	00
1	10-7	250	00	25	90	14	63	7	50			48	03	201	97	10 000	00
2	10-14	250	00	25	90	14	63	7	50			48	03	201	97	10 250	00
3	10-21	250	00	25	90	14	63	7	50			48	03	201	97	10 500	00
4	10-28	250	00	25	90	14	63	7	50			48	03	201	97	10 750	00
5	11-4	250	00	25	90	14	63	7	50			48	03	201	97	11 000	00
6	11-11	250	00	25	90	14	63	7	50			48	03	201	97	11 250	00
7	11-18	250	00	25	90	14	63	7	50			48	03	201	97	11 500	00
8	11-25	250	00	25	90	14	63	7	50			48	03	201	97	11 750	00
9	12-2	250	00	25	90	14	63	7	50			48	03	201	97	12 000	00
10	12-9	250	00	25	90	14	63	7	50			48	03	201	97	12 250	00
11	12-16	250	00	25	90	14	63	7	50			48	03	201	97	12 500	00
12	12-23	250	00	25	90	14	63	7	50			48	03	201	97	12 750	00
13	12-30	250	00	25	90	14	63	7	50			48	03	201	97	13 000	00
14																	
15																	
Quarterly Totals		3250	00	336	70	190	19	97	50			624	39	2625	61		
Yearly Totals		13000	00	1346	80	760	76	390	00			2497	56	10502	44		

At the end of each quarter, the columns for that quarter are added and checked for accuracy before the quarterly totals are written in the Quarterly Totals line.

PROOF

Total Earnings	10660.00
Total Deductions	-2685.28
Net Pay	7974.72

TOTAL EARNINGS

1st	2665.00
2nd	2665.00
3rd	2665.00
4th	+2665.00
	10660.00

NET PAY

1st	1993.68
2nd	1993.68
3rd	1993.68
4th	+1993.68
	7974.72

TOTAL DEDUCTIONS

1st	671.32
2nd	671.32
3rd	671.32
4th	+671.32
	2685.28

FEDERAL INCOME TAX

1st	435.50
2nd	435.50
3rd	435.50
4th	+435.50
	1742.00

F.I.C.A. TAX

1st	155.87
2nd	155.87
3rd	155.87
4th	+155.87
	623.48

STATE TAX

1st	79.95
2nd	79.95
3rd	79.95
4th	+79.95
	319.80

PROOF

Federal Income	1742.00
F.I.C.A.	623.48
State Tax	+319.80
Total Deductions	2685.28

At the end of the year, the four quarterly totals are added and checked before the yearly totals are written at the bottom of the earnings record on the Yearly Totals line.

EARNINGS RECORD

Johnson Janice Marie
LAST NAME FIRST MIDDLE

Employee No. 8 Phone No. 776-8420

Marital Status S Exemptions 1

Position Secretary Social Security No. 249-68-6192

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed Inc Tax	FICA Tax	State Tax	Other	Total		
									7995 00
1	10-7	205 00	33 50	11 99	6 15		51 64	153 36	8200 00
2	10-14	205 00	33 50	11 99	6 15		51 64	153 36	8405 00
3	10-21	205 00	33 50	11 99	6 15		51 64	153 36	8610 00
4	10-28	205 00	33 50	11 99	6 15		51 64	153 36	8815 00
5	11-4	205 00	33 50	11 99	6 15		51 64	153 36	9020 00
6	11-11	205 00	33 50	11 99	6 15		51 64	153 36	9225 00
7	11-18	205 00	33 50	11 99	6 15		51 64	153 36	9430 00
8	11-25	205 00	33 50	11 99	6 15		51 64	153 36	9635 00
9	12-2	205 00	33 50	11 99	6 15		51 64	153 36	9840 00
10	12-9	205 00	33 50	11 99	6 15		51 64	153 36	10045 00
11	12-16	205 00	33 50	11 99	6 15		51 64	153 36	10250 00
12	12-23	205 00	33 50	11 99	6 15		51 64	153 36	10455 00
13	12-30	205 00	33 50	11 99	6 15		51 64	153 36	10660 00
14									
15									
Quarterly Totals		2665 00	435 50	155 87	79 95		671 32	1993 68	
Yearly Totals		10660 00	1742 00	623 48	319 80		2685 28	7974 72	

For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-6192	1742.00	10,660.00	623.48	10,660.00

21 ☐

Type or print Employee's name, address, and ZIP code below (Name must show with arrow)

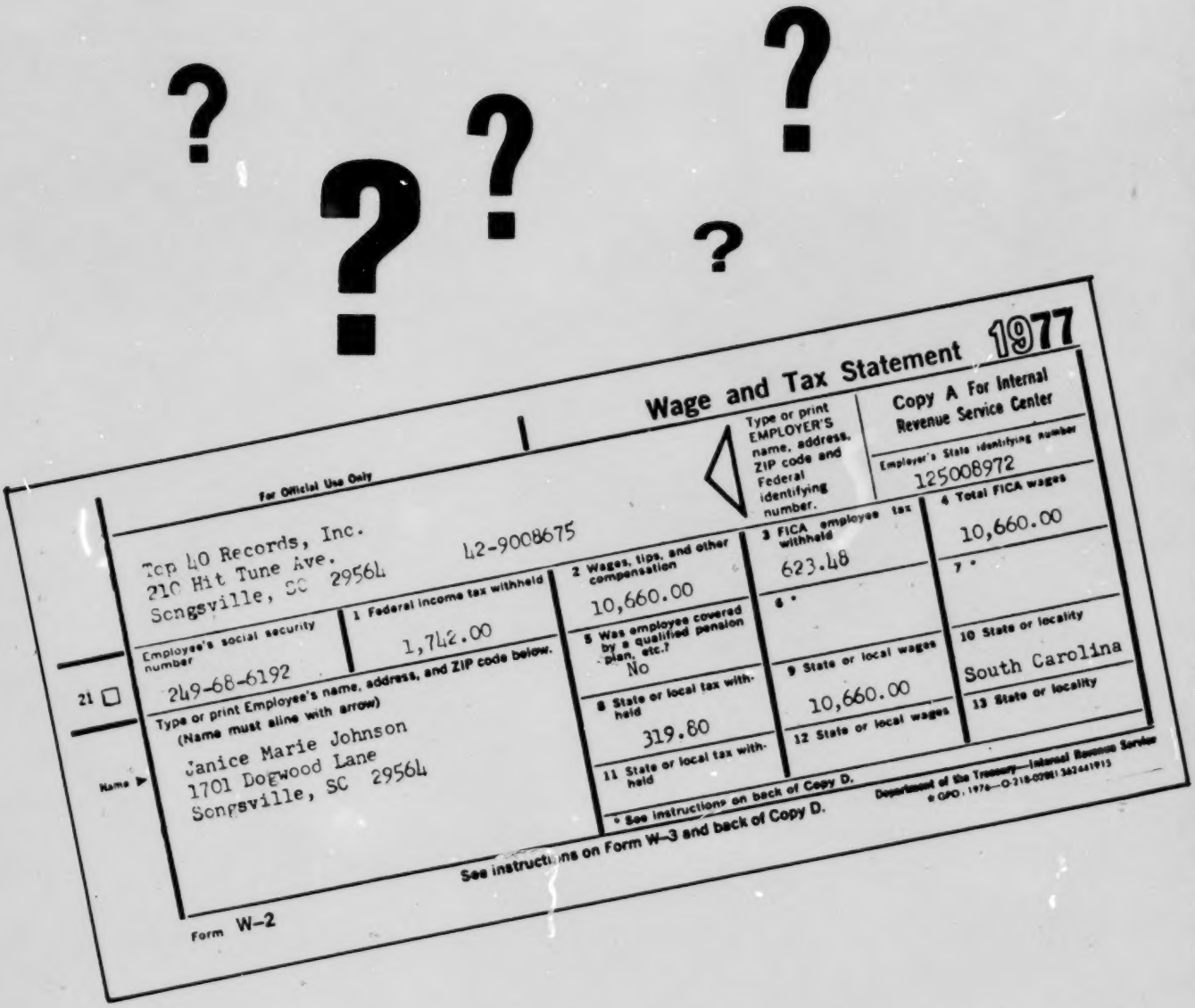
Name ▶ Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7 *
No		
8 State or local tax withheld	9 State or local wages	10 State or locality
319.80	10,660.00	South Carolina
11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

If the Earnings Record has been completed accurately during each pay period and at the end of each quarter, the yearly totals should be ready to be transferred to the W–2 forms. (In this packet you will be given earnings records for the final or fourth quarter since you will be using only the yearly totals in completing the W–2 forms).



Wage and Tax Statement 1977

Copy A For Internal Revenue Service Center

For Official Use Only

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

42-9008675

Employer's State identifying number: 125008972

Employee's social security number: 249-68-6192

1 Federal income tax withheld: 1,742.00

2 Wages, tips, and other compensation: 10,660.00

3 FICA employee tax withheld: 623.48

4 Total FICA wages: 10,660.00

5 Was employee covered by a qualified pension plan, etc.? No

6 •

7 •

8 State or local tax withheld: 319.80

9 State or local wages: 10,660.00

10 State or locality: South Carolina

11 State or local tax withheld

12 State or local wages

13 State or locality

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶

Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

• See instructions on back of Copy D.

See instructions on Form W-3 and back of Copy D.

Department of the Treasury—Internal Revenue Service
• GPO: 1976—O-218-038(1362441913

Form W-2

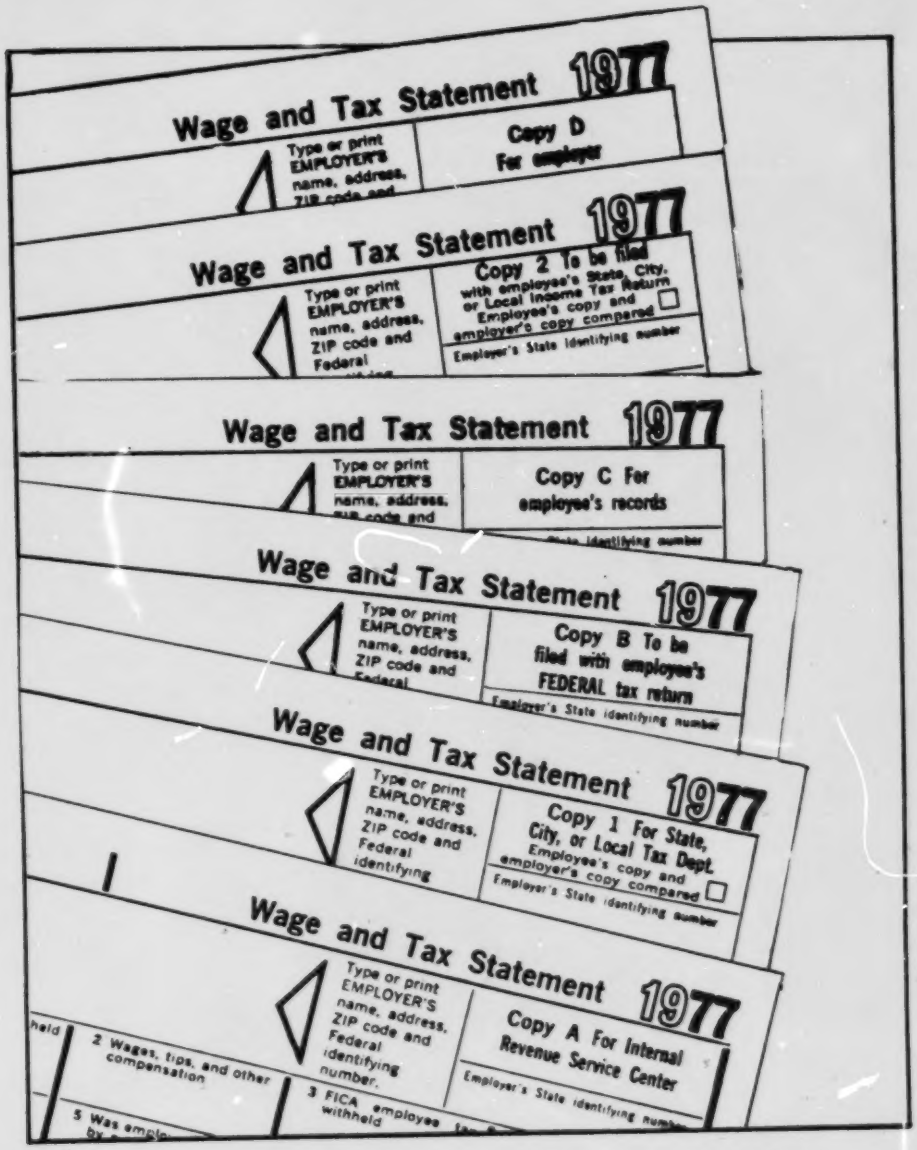
What is so important about the W–2 forms? This is the form that tells you how much you earned during the year and also how much of your pay was withheld for Federal Withholding (Income) Tax, F.I.C.A. (Social Security) Tax, and State Income Tax.

If you worked for more than one employer during a year, you should have a W–2 form from each employer by January 31.

When you complete your income tax returns, you must send a copy of each W–2 form to the Internal Revenue Service with your Federal Tax return and to the South Carolina Tax Commission with your State Tax return so that they will have an accurate record of your earnings and deductions.

January

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 (31)	25	26	27	28	29


Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and
Copy D For employer
Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and Federal
Copy 2 To be filed with employee's State, City, or Local Income Tax Return
Employee's copy and employer's copy compared
Employer's State identifying number
Wage and Tax Statement 1977
Type or print EMPLOYER'S
Copy C For employee's records
Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and Federal
Copy B To be filed with employee's FEDERAL tax return
Employer's State identifying number
Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and Federal identifying
Copy 1 For State, City, or Local Tax Dept.
Employee's copy and employer's copy compared
Employer's State identifying number
Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.
Copy A For Internal Revenue Service Center
Employer's State identifying number
2 Wages, tips, and other compensation
3 FICA employee withheld

The accounting clerk or bookkeeper must prepare six copies of each W–2 Statement, and they must be accurate.

Copy A – for Internal Revenue Service Center

Copy 1 – for State, City, or Local Tax Department

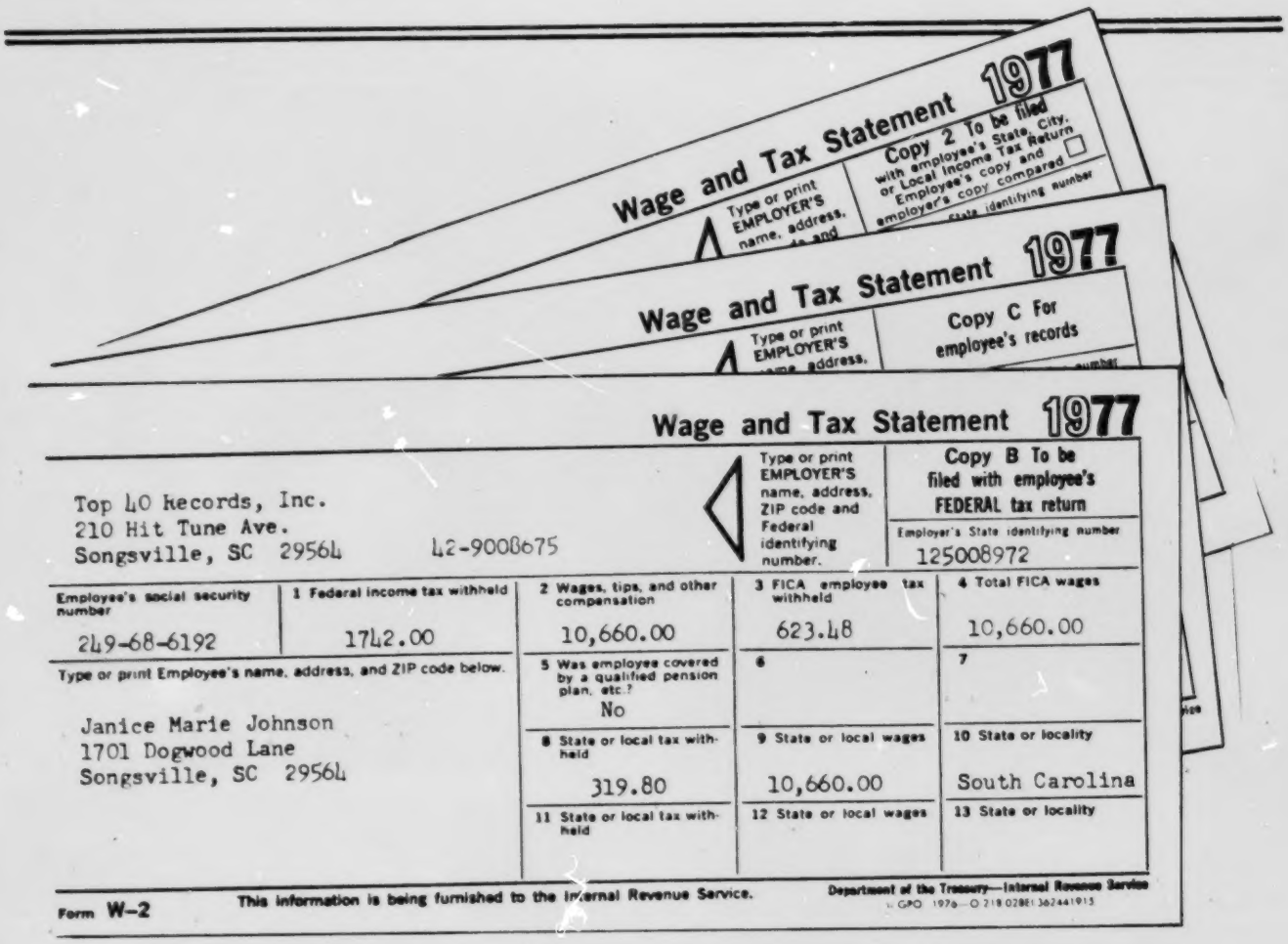
Copy B – to be filed with employee's Federal tax return

Copy C – for employee's records

Copy 2 – to be filed with employee's State, City, or Local Income tax return

Copy D – for employer's records

These six copies are joined together on the left side so that carbon copies can be made easily. After the six copies have been made, the bookkeeper separates the forms.



Wage and Tax Statement 1977

Copy 2 To be filed with employee's State, City, or Local Income Tax Return ☐
Employee's copy and employer's copy compared

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Wage and Tax Statement 1977

Copy C For employee's records

Type or print EMPLOYER'S name, address,

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy B To be filed with employee's FEDERAL tax return

Employer's State identifying number 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-6192	1742.00	10,660.00	623.48	10,660.00

Type or print Employee's name, address, and ZIP code below.

Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
319.80	10,660.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

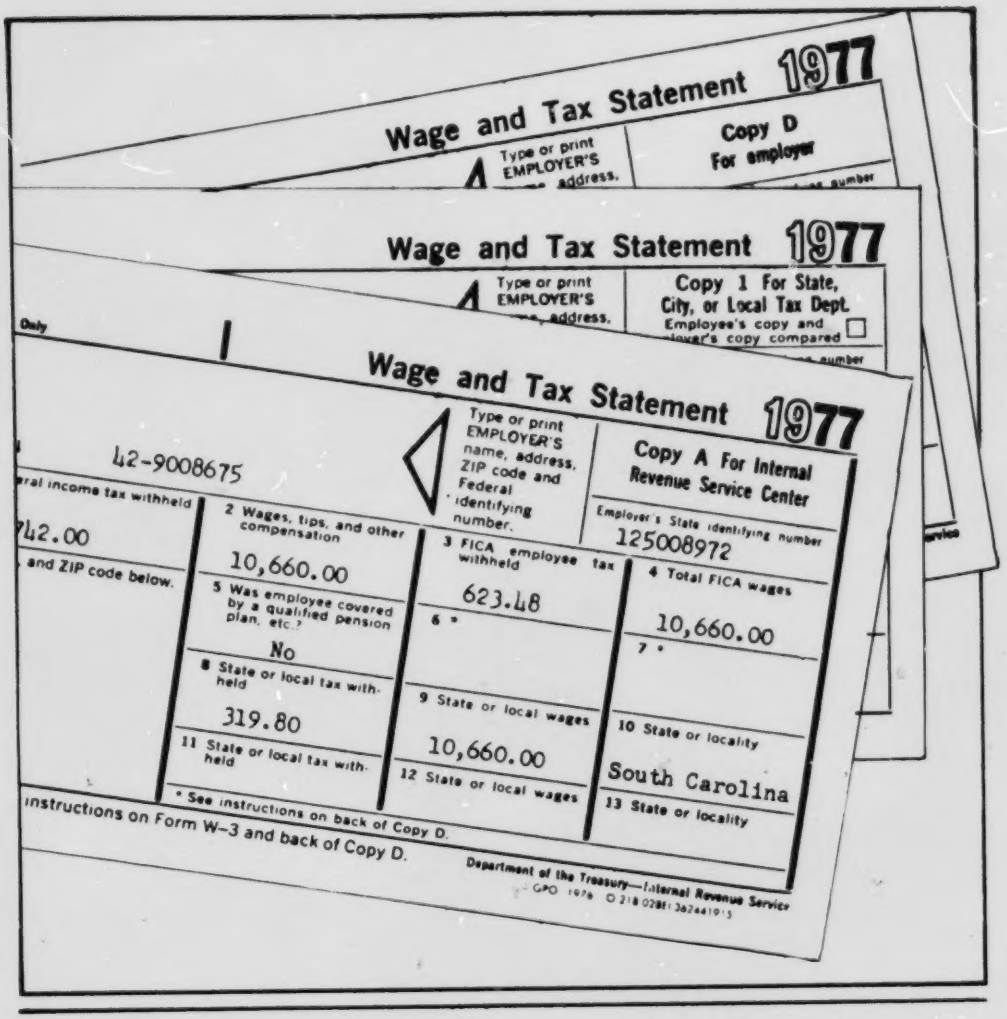
Form W-2 This information is being furnished to the Internal Revenue Service. Department of the Treasury—Internal Revenue Service
GPO 1976—O 218 028[illegible]362441915

The bookkeeper then gives the following copies to each employee:

Copy B – to be filed with employee's Federal tax return

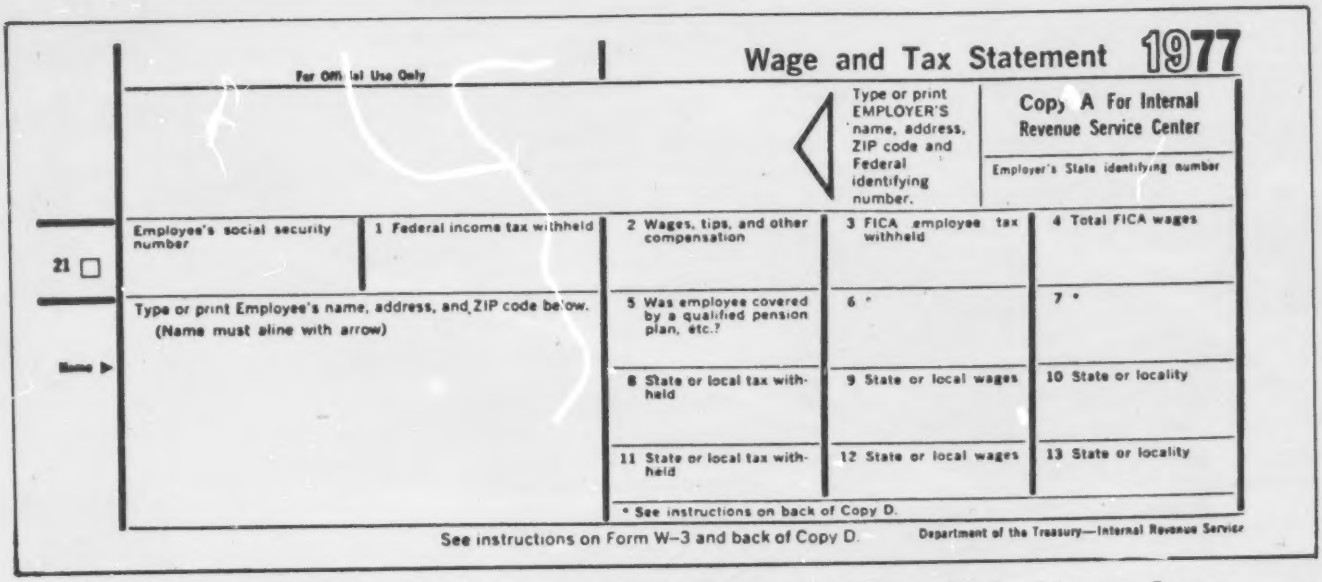
Copy C – for employee's records

Copy 2 – to be filed with employee's State, City, or Local Tax Return


Wage and Tax Statement 1977
Copy D
For employer
Wage and Tax Statement 1977
Copy 1 For State, City, or Local Tax Dept.
Wage and Tax Statement 1977
Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.
Copy A For Internal Revenue Service Center
42-9008675
125008972
742.00
2 Wages, tips, and other compensation
10,660.00
3 FICA employee tax withheld
623.48
4 Total FICA wages
10,660.00
5 Was employee covered by a qualified pension plan, etc.?
No
8 State or local tax withheld
319.80
9 State or local wages
10,660.00
10 State or locality
South Carolina
11 State or local tax withheld
12 State or local wages
13 State or locality
* See instructions on back of Copy D.
instructions on Form W-3 and back of Copy D.
Department of the Treasury—Internal Revenue Service

The employer keeps Copy D of each W–2 Statement for the record. Copy A of each employee's W–2 Statement is sent to the Internal Revenue Service Center along with a Form W–3, Transmittal of Income and Tax Statements. Copy 1 for State, City, or Local Tax Department of each employee's W–2 Statement is sent to the South Carolina Tax Commission.

FORM W-2



For Official Use Only

Wage and Tax Statement 1977

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number

21 ☐

Employee's social security number | 1 Federal income tax withheld | 2 Wages, tips, and other compensation | 3 FICA employee tax withheld | 4 Total FICA wages

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶

5 Was employee covered by a qualified pension plan, etc.? | 6 * | 7 *

8 State or local tax withheld | 9 State or local wages | 10 State or locality

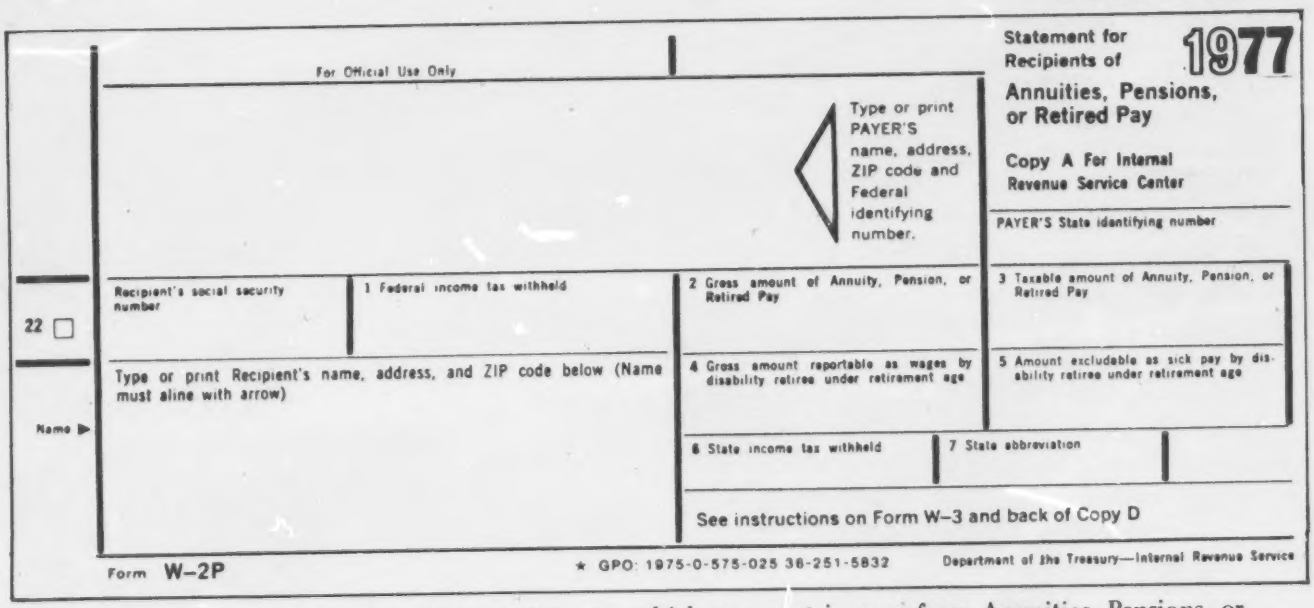
11 State or local tax withheld | 12 State or local wages | 13 State or locality

* See instructions on back of Copy D.

See instructions on Form W–3 and back of Copy D. Department of the Treasury—Internal Revenue Service

There are various kinds of statements on which to report different kinds of income. Income received from wages, tips, and other compensation that is included in the employee's gross (total) income is reported on the Form W–2.

FORM W-2P



For Official Use Only

Statement for Recipients of 1977 Annuities, Pensions, or Retired Pay

Type or print PAYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

PAYER'S State identifying number

22 ☐

Recipient's social security number | 1 Federal income tax withheld | 2 Gross amount of Annuity, Pension, or Retired Pay | 3 Taxable amount of Annuity, Pension, or Retired Pay

Type or print Recipient's name, address, and ZIP code below (Name must aline with arrow)

Name ▶

4 Gross amount reportable as wages by disability retiree under retirement age | 5 Amount excludable as sick pay by disability retiree under retirement age

6 State income tax withheld | 7 State abbreviation

See instructions on Form W–3 and back of Copy D

Form W–2P ★ GPO: 1975-0-575-025 38-251-5832 Department of the Treasury—Internal Revenue Service

However, there is a different form on which to report income from Annuities, Pensions, or Retired Pay. The Form W–2P is used to report income of this nature and six copies are completed.

FORM 1099 R

For Official Use Only

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Statement for Recipients of **1977**

Lump-Sum Distributions from Profit-Sharing and Retirement Plans

Copy A For Internal Revenue Service Center

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
26 ☐				

Type or print Recipient's name, address and ZIP code below (Name must aline with arrow).

Name ▶

5 Employee contributions	6 Life insurance element
7 Net unrealized appreciation in employer's securities	8 Other $ %

9 Your percentage of lump sum distribution ▶ %

This is ☐ or is not ☐ a lump-sum distribution.

Death benefit exclusion does ☐ or does not ☐ apply.

Form **1099R** See Form W–3 for instructions. Department of the Treasury—Internal Revenue Service

Another form which is sometimes used is the Form 1099 R. This form is completed for income from Lump-Sum Distributions from Profit-Sharing and Retirement Plans. There are also other forms for reporting interest and other miscellaneous kinds of income.

For Official Use Only

Wage and Tax Statement **1977**

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
21 ☐				

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
8 State or local tax withheld	9 State or local wages	10 State or locality
11 State or local tax withheld	12 State or local wages	13 State or locality

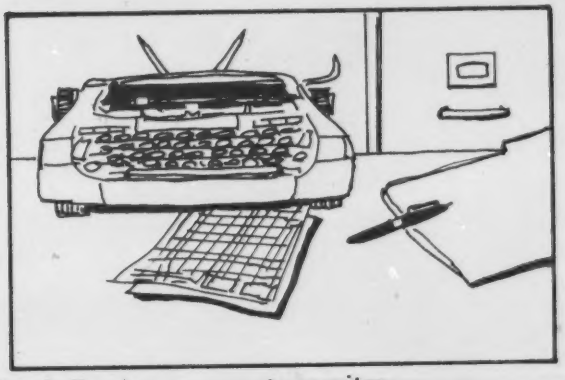
* See instructions on back of Copy D.

Form **W–2** See instructions on Form W–3 and back of Copy D. Department of the Treasury—Internal Revenue Service

☆ GPO 1976—O 218-028[illegible]362441915

The most common form, however, is the Form W–2, or W–2 Statement; and this is the one with which you will be working in this packet.

STEPS FOR FILLING OUT W-2 STATEMENTS



1. Obtain the Employee's Earnings record, a ball-point pen, or a typewriter.

For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

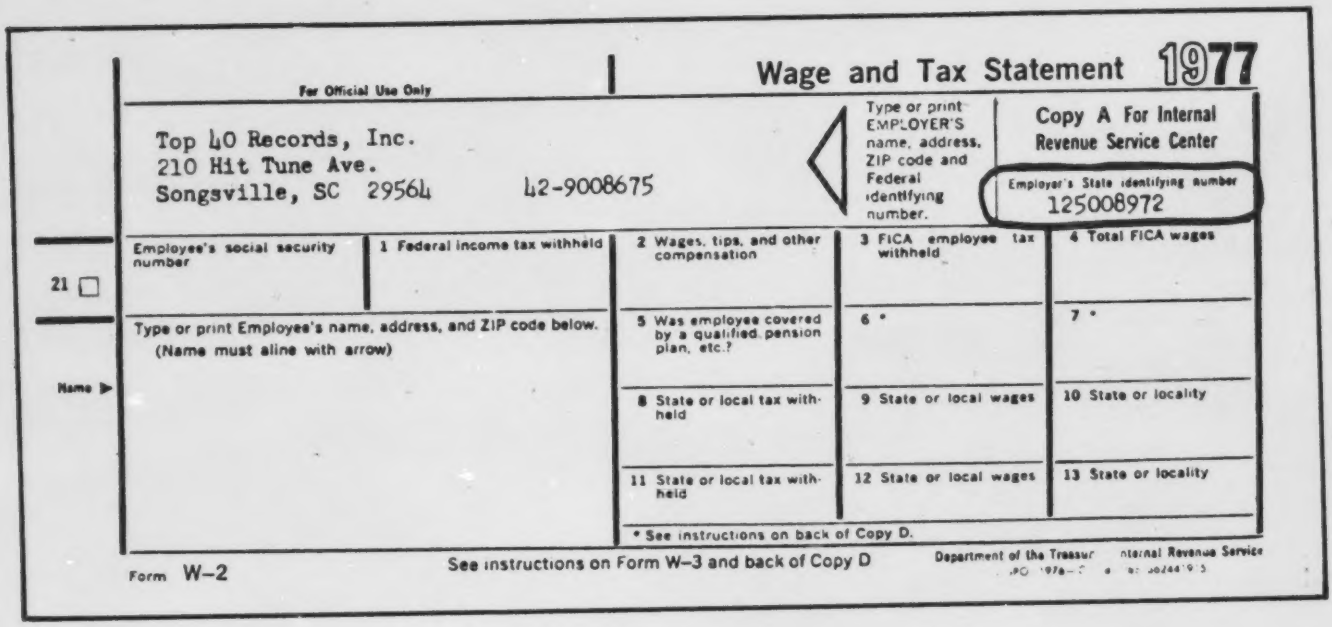
Employer's State identifying number

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
21				
Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)		5 Was employee covered by a qualified pension plan, etc.?	6	7 *
ame ➤		8 State or local tax withheld	9 State or local wages	10 State or locality
		11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

2. Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number in upper left-hand corner.



For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

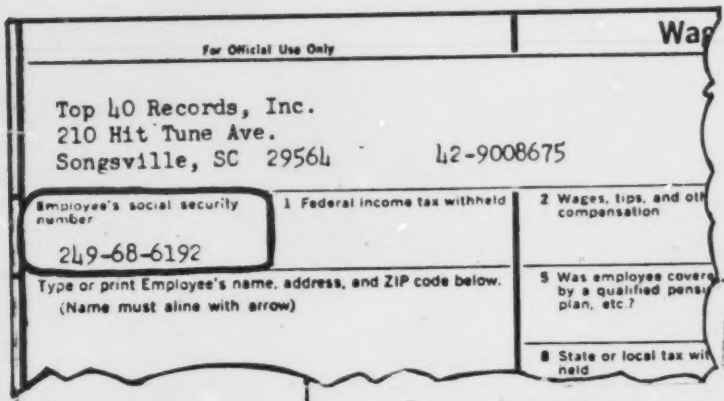
Name ▶

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
8 State or local tax withheld	9 State or local wages	10 State or locality
11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D Department of the Treasur nternal Revenue Service

3. In right corner record the EMPLOYER'S state identifying number.



For Official Use Only

Wa

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Employee's social security number 249-68-6192

1 Federal income tax withheld

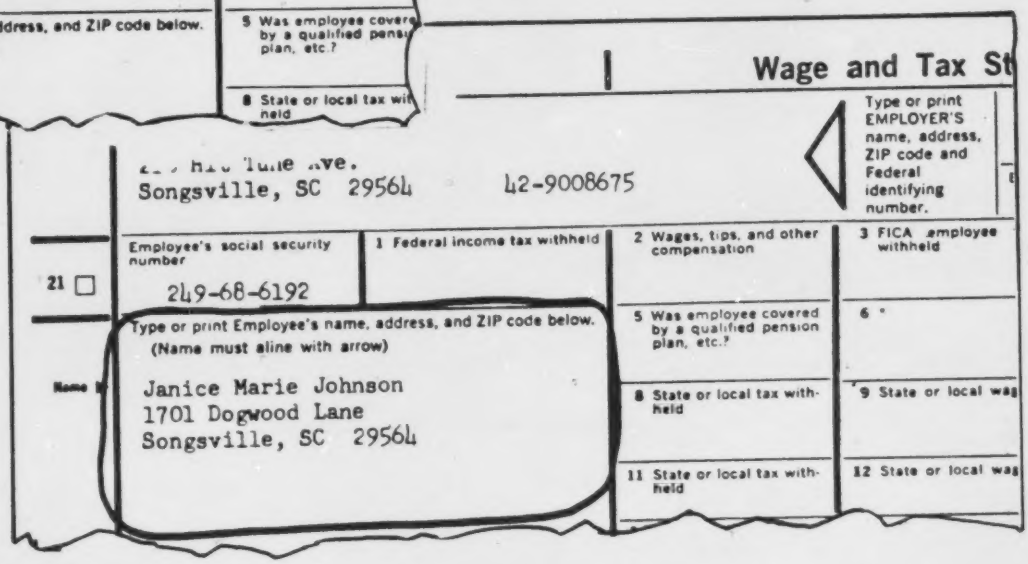
2 Wages, tips, and oth compensation

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

5 Was employee covere by a qualified pens plan, etc.?

8 State or local tax wi held

4. Fill in EMPLOYEE'S social security number.



Wage and Tax St

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Songsville, SC 29564 42-9008675

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld
249-68-6192			

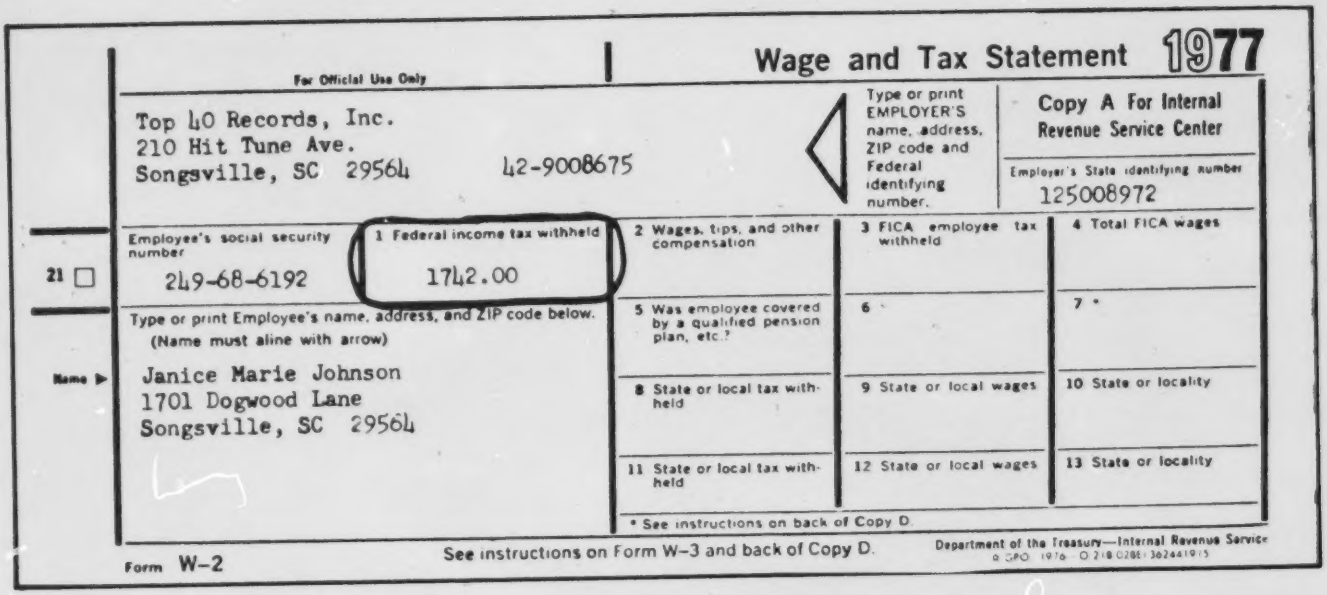
21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6 *
8 State or local tax withheld	9 State or local wag
11 State or local tax withheld	12 State or local wag

5. In the box below the employee's social security number, fill in the employee's name, address, and Zip code.



For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

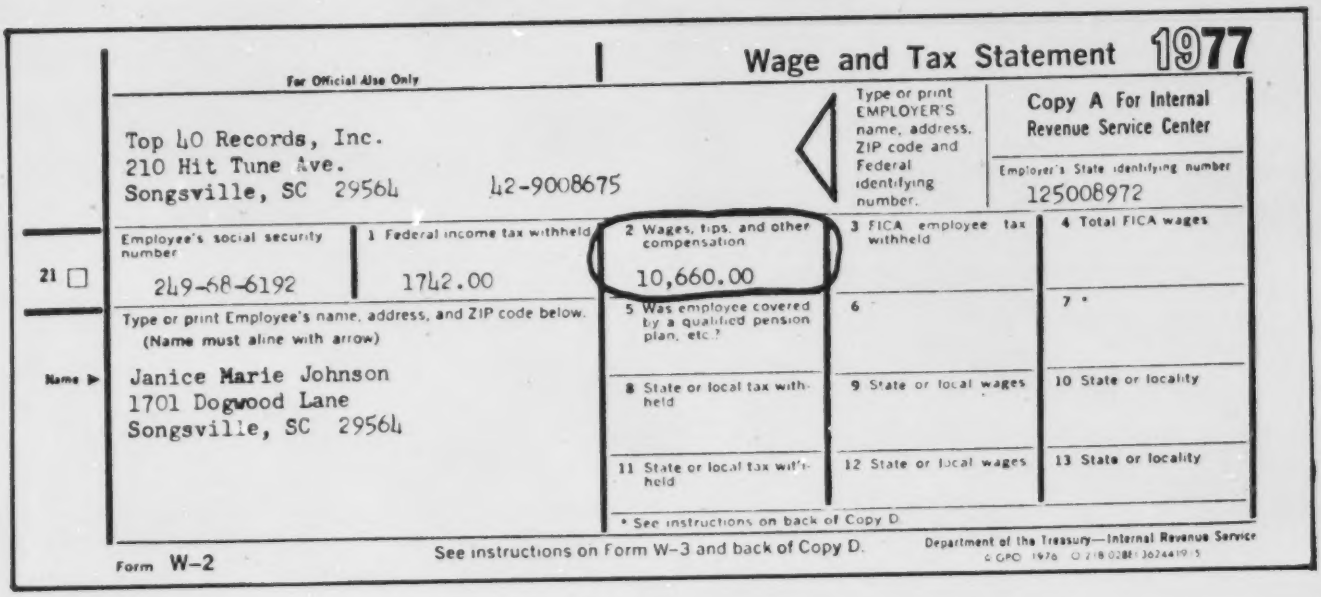
Employer's State identifying number: 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
21 ☐ 249-68-6192	1742.00			
Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6	7 *	
Name ▶ Janice Marie Johnson 1701 Dogwood Lane Songsville, SC 29564	8 State or local tax withheld	9 State or local wages	10 State or locality	
	11 State or local tax withheld	12 State or local wages	13 State or locality	

* See instructions on back of Copy D

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

6. Place the amount of the yearly total of the Federal Income Tax deductions in the box marked "1 Federal income tax withheld"



For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
21 ☐ 249-68-6192	1742.00	10,660.00		
Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6	7 *	
Name ▶ Janice Marie Johnson 1701 Dogwood Lane Songsville, SC 29564	8 State or local tax withheld	9 State or local wages	10 State or locality	
	11 State or local tax withheld	12 State or local wages	13 State or locality	

* See instructions on back of Copy D

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

7. Enter in Box #2 wages, tips and other compensation paid before payroll deductions. This would be the total of the column labeled Total Earnings on the earnings record.

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Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-6192	1742.00	10,660.00	623.48	

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7 *
8 State or local tax withheld	9 State or local wages	10 State or locality
11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service ☆ GPO 1976 - O 218 028 [illegible] 362441915

8. Record in Box #3 the total, if any, FICA employee tax withheld. This should be the total of the FICA column on the employee's earnings record.

Wage and Tax Statement 1977

08675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number 125008972

held	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
	10,660.00	623.48	10,660.00

7 *

9. In Box #4, record the total wages paid and tips reported (before payroll deductions) that are subject to the FICA tax. This will be the same as the amount in Box# 2 if the employee did not earn over $16,500 for wages paid in 1977. However, if the employee did earn over $16,500, the amount of his/her earnings over $16,500 would not be subject to the FICA tax and $16,500 would be written in Box #4.

For Official Use Only

Wage and Tax S

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld
249-68-6192	1742.00	10,660.00	623.48

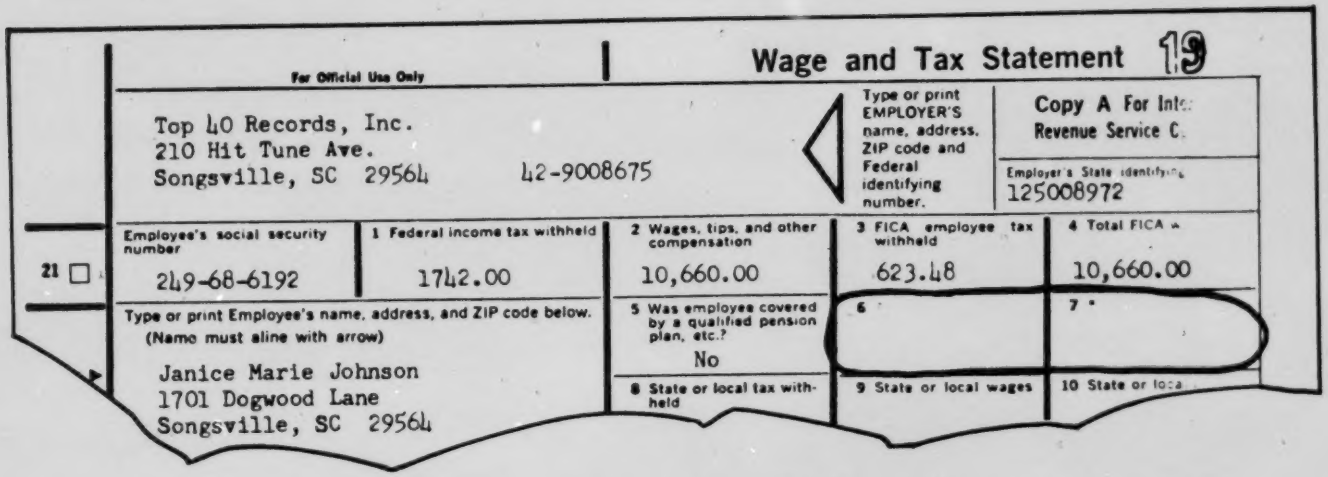
21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Janice Marie Johnson
[illegible]ood

5 Was employee covered by a qualified pension plan, etc.? No	6
8 State or local tax with-	

10. In Box #5 state "yes" or "no" as to whether or not the employee was covered by a qualified pension or profit-sharing retirement plan.



For Official Use Only

Wage and Tax Statement 19

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Inte Revenue Service C

Employer's State identifying 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA w
21 ☐ 249-68-6192	1742.00	10,660.00	623.48	10,660.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

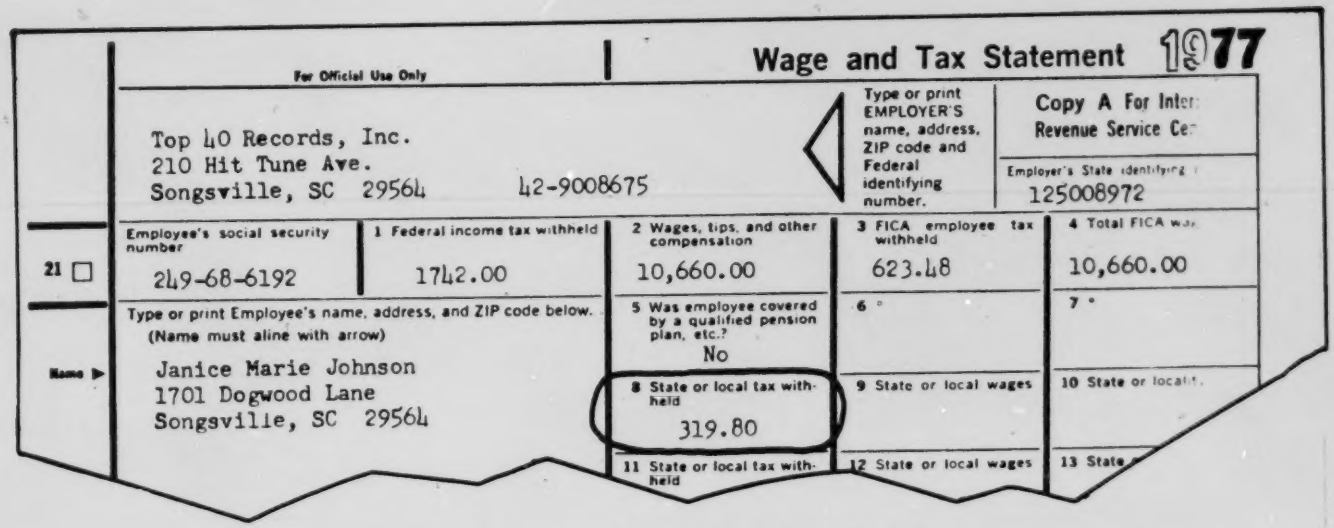
Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.? No

6 ° 7 °

8 State or local tax withheld 9 State or local wages 10 State or loca

11. In Boxes #6 and #7, state any uncollected employee FICA tax on tips or cost of group-term life insurance provided for employee if it exceeds $50,000 coverage.



For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Inter Revenue Service Ce

Employer's State identifying 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wa
21 ☐ 249-68-6192	1742.00	10,660.00	623.48	10,660.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

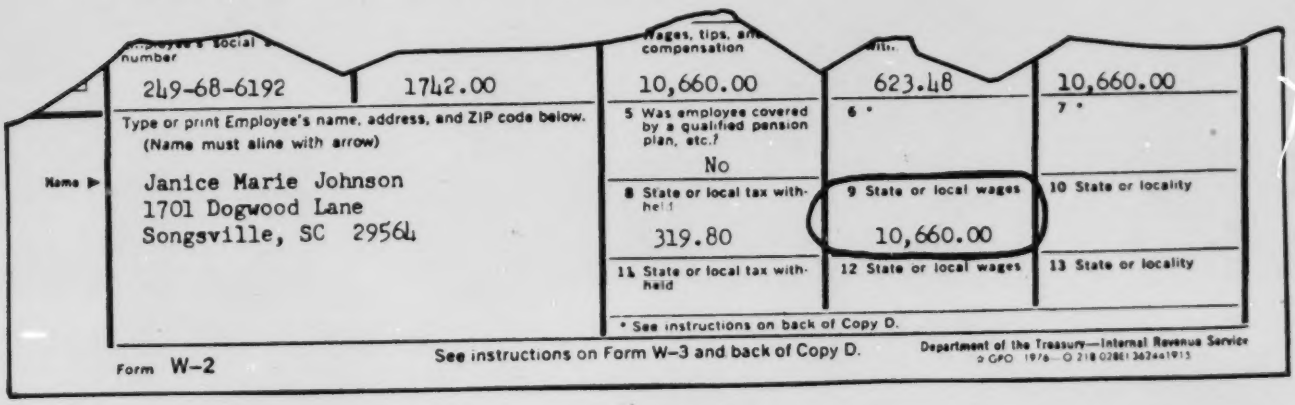
5 Was employee covered by a qualified pension plan, etc.? No

6 ° 7 °

8 State or local tax withheld 319.80 9 State or local wages 10 State or locali

11 State or local tax withheld 12 State or local wages 13 State

12. State or local taxes that have been withheld are recorded in Box #8.



Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
☐ 249-68-6192	1742.00	10,660.00	623.48	10,660.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.? No

6 ° 7 °

8 State or local tax withheld 319.80 9 State or local wages 10,660.00 10 State or locality

11 State or local tax withheld 12 State or local wages 13 State or locality

° See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

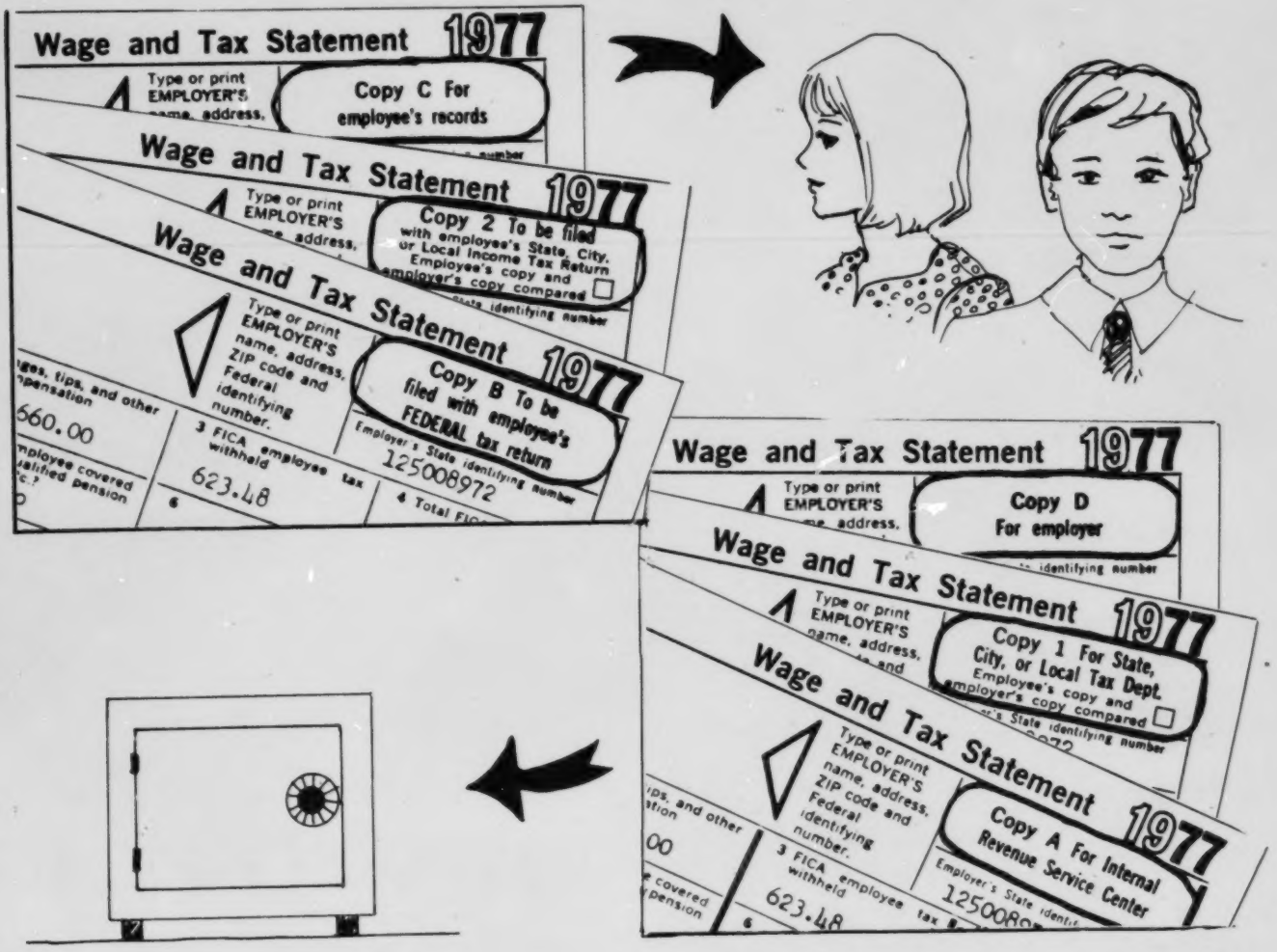
13. State or local wages for the year are recorded in Box # 9.

249-68-6192	1742.00	2 Wages, tips, compensation 10,660.00	623.48	10,660.00
Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow) Name ▶ Janice Marie Johnson 1701 Dogwood Lane Songsville, SC 29564		5 Was employee covered by a qualified pension plan, etc.? No	6 *	7 *
		8 State or local tax withheld 319.80	9 State or local wages 10,660.00	10 State or locality South Carolina
		11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 — See instructions on Form W-3 and back of Copy D. — Department of the Treasury—Internal Revenue Service

14. Record the state or locality of employment in Box #10.


Wage and Tax Statement 1977
Copy C For employee's records
Copy 2 To be filed with employee's State, City, or Local Income Tax Return
Copy B To be filed with employee's FEDERAL tax return
Copy D For employer
Copy 1 For State, City, or Local Tax Dept.
Copy A For Internal Revenue Service Center
Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.
3 FICA employee tax withheld
623.48

15. Tear the copies apart and give Copy B, Copy C, and Copy 2 to each employee. Keep the other forms in a safe place until the other reports that must be sent to IRS and the South Carolina Tax Commission are completed.

PREPARING THE FORM W-3

After the W–2 Forms have been completed, it is time to fill out Form W–3, the Employer's Annual Reconciliation Reports of Income Tax Withheld. This form and a copy of each employee's Form W–2 must be filed on or before February 28 with the Internal Revenue Service.

STEPS IN COMPLETING THE FORM W-3

1. Gather all W–2, W–2P, and/or 1099 R Forms in preparation for filling out the W–3 Form.

For Official Use Only

Wage and Tax Statement 1977

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564 42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-6192	1742.00	10,660.00	623.48	10,660.00

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Janice Marie Johnson
1701 Dogwood Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
319.80	10,660.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

o GPO 1976 O 218 028(1 362441913

1977
Internal
Center
wages

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Ann Marie Richards
1718 Oak Street
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
234.00	7,800.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

1977
Internal
Center
wages
.00

(Name must aline with arrow)

Name ▶ William Richard Thomas
533 Sunflower Street
Songsville, SC 29564

by a qualified pension plan, etc.?		
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
234.00	7,800.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service

o GPO 1976 O 218 028(1 362441913

For Official Use Only

Form W-3 Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements 1977

PAYER'S identifying number	Enter number of documents

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R

All documents are Place an "X" in the proper box.

Original	Corrected

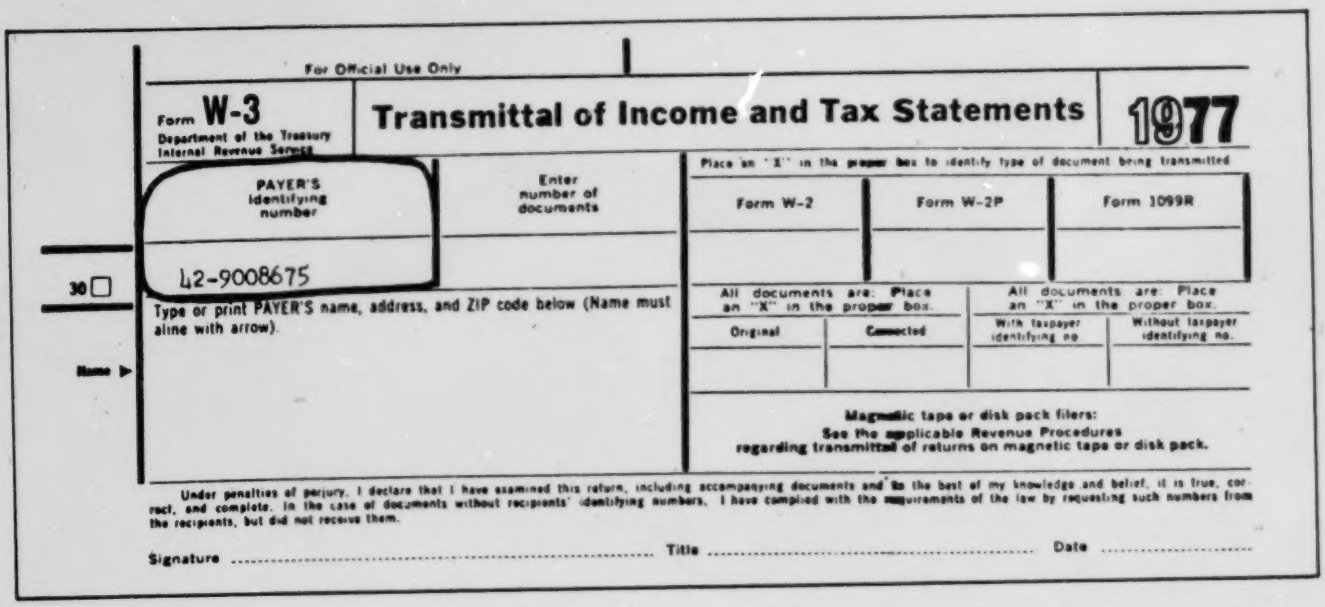
All documents are Place an "X" in the proper box.

With taxpayer identifying no	Without taxpayer identifying no

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....



For Official Use Only

Form **W-3**
Department of the Treasury
Internal Revenue Service

Transmittal of Income and Tax Statements

1977

PAYER'S identifying number: 42-9008675

Enter number of documents:

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R

All documents are: Place an "X" in the proper box.

Original	Corrected

All documents are: Place an "X" in the proper box.

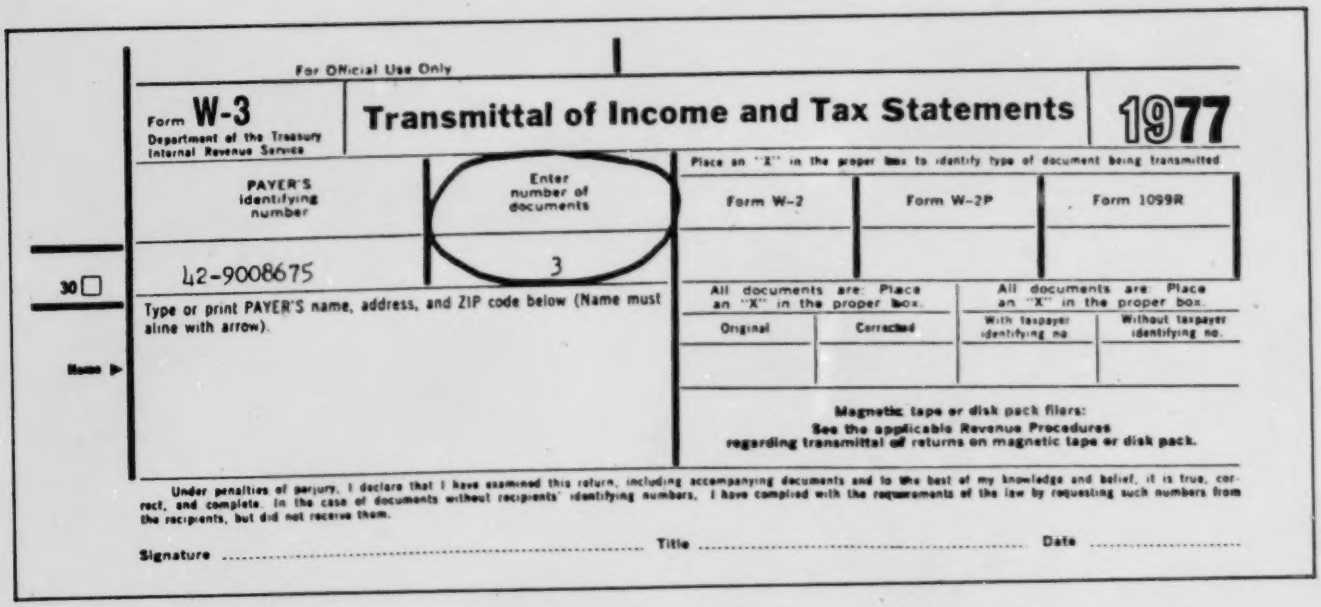
With taxpayer identifying no.	Without taxpayer identifying no.

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

2. Fill in "Payer's identifying number" with the employer's identification number.



For Official Use Only

Form **W-3**
Department of the Treasury
Internal Revenue Service

Transmittal of Income and Tax Statements

1977

PAYER'S identifying number: 42-9008675

Enter number of documents: 3

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R

All documents are: Place an "X" in the proper box.

Original	Corrected

All documents are: Place an "X" in the proper box.

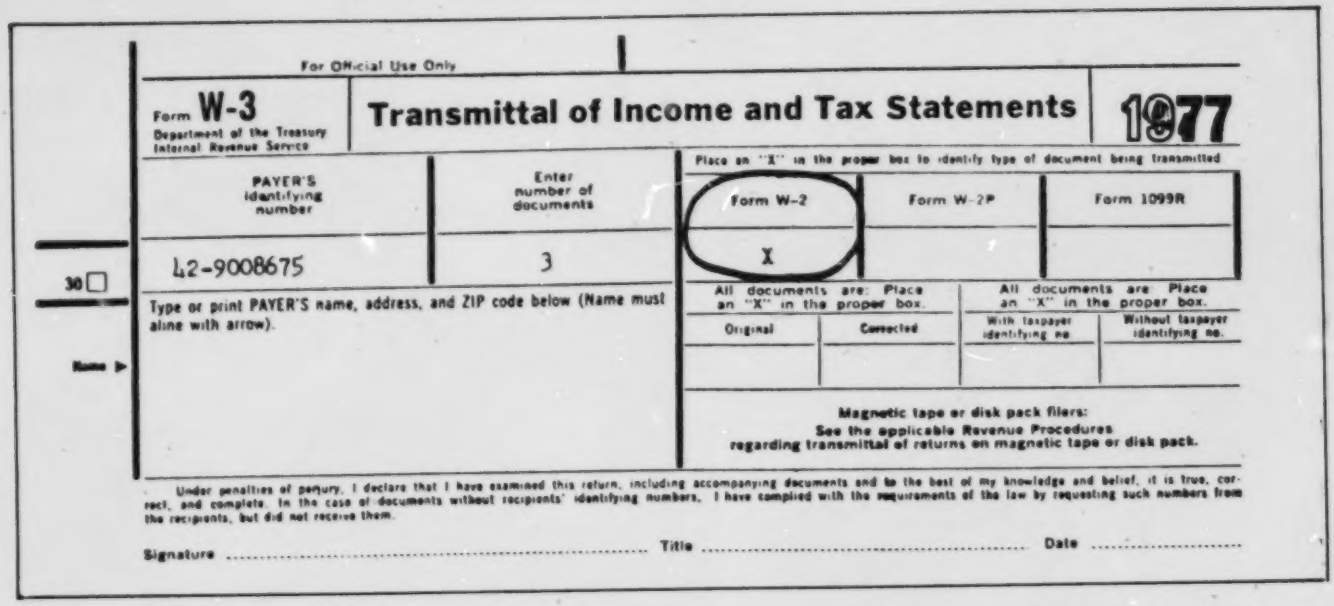
With taxpayer identifying no.	Without taxpayer identifying no.

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

3. Enter the number of forms accompanying the W–3 Form. (Just count the number of W–2 Forms that you are sending in with the W–3 Form.)



For Official Use Only

Form **W-3** Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements **1977**

PAYER'S identifying number	Enter number of documents
42-9008675	3

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

30 ☐

Name ▶

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

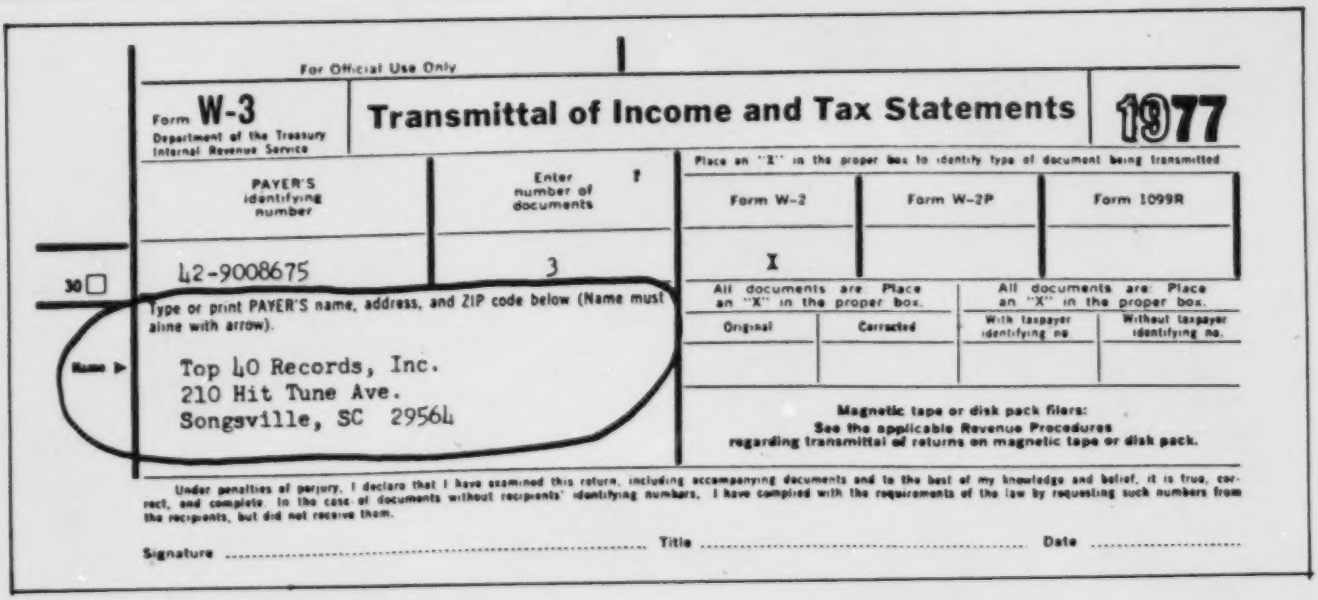
All documents are: Place an "X" in the proper box.		All documents are: Place an "X" in the proper box.	
Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

4. Place an "X" in the proper box to identify which forms are being sent–Form W–2, W–2P, or Form 1099 R. (If all the forms are Form W–2, check the box labeled "Form W–2.")



For Official Use Only

Form **W-3** Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements **1977**

PAYER'S identifying number	Enter number of documents
42-9008675	3

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

30 ☐

Name ▶

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

All documents are: Place an "X" in the proper box.		All documents are: Place an "X" in the proper box.	
Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

5. Type the Employer's name, address, and ZIP code in the box marked for this information.

For Official Use Only

Form **W-3** Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements **1977**

PAYER'S identifying number	Enter number of documents
42-9008675	3

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

All documents are: Place an "X" in the proper box.		All documents are: Place an "X" in the proper box.	
Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.
X		X	

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶ Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

6. Mark an "X" in the correct boxes to show whether the forms are "original" or "corrected" and whether they all are "With taxpayer identifying number" or "Without taxpayer identifying number."

For Official Use Only

Form **W-3** Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements **1977**

PAYER'S identifying number	Enter number of documents
42-9008675	3

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

All documents are: Place an "X" in the proper box.		All documents are: Place an "X" in the proper box.	
Original	Corrected	With taxpayer identifying no.	Without taxpayer identifying no.
X		X	

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

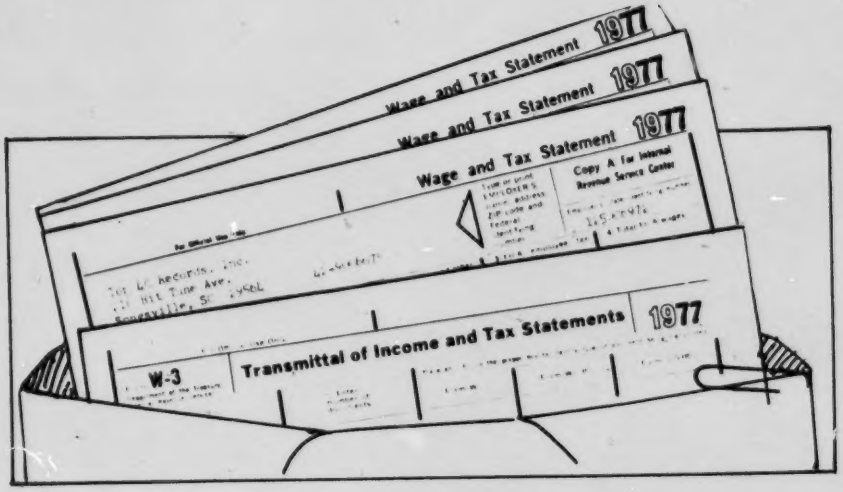
Name ▶ Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature John R. Jones Title President Date Feb. 5, 19--

7. Have the form signed by the person in authority, type his/her title, and date of preparation. (In this packet, ask a fellow student to sign your form W–3.)


Wage and Tax Statement 1977
Wage and Tax Statement 1977
Wage and Tax Statement 1977
Copy A For Internal Revenue Service Center
W-3
Transmittal of Income and Tax Statements 1977

Form **W-3** — **Transmittal of Income and Tax Statements** — **1977**

PAYER'S identifying number	Enter number of documents
42-9008675	3

Type or print PAYER'S name, address, and ZIP code below

Top 40 Records, Inc.
210 Hit Time Ave.
Songsville, SC 29582

YOUR COPY

Form W-2	Form W-2P	Form 1099R
X		

All documents are Original: | Corrected:
X |

All documents are Void: | Combined W-2 Transmittal: | Employer copy:
X

Magnetic tape or disk sent there
See the applicable Internal Revenue Procedure regarding submission of returns on magnetic tape or disk sent.

Specific Instructions for Forms W-2, W-2P, and 1099R

(References are to the Internal Revenue Code unless otherwise specified)

You must file information returns with the Service and provide statements to income recipients in all cases where you have withheld income or social security tax. You must also file returns and provide statements to recipients in a number of other instances (for example, as required under sections 6041, 6047, 6051, and 6052). Most payers find that even when not required, it is usually cheaper and more convenient to file return Forms W-2, W-2P, and 1099R and provide statements to recipients for all payments and the Service prefers that they do so.

The instructions below cover all lines or boxes on official forms. If an entry is not appropriate, leave the line or box blank.

A. Form W-2, Wage and Tax Statement.—Use this form to report payments from an employer to an employee.

Box 1.—Federal income tax withheld.

Box 2.—Wages, tips, and other compensation. The sum of wages paid (including sick pay and non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions. If you have a payroll system that makes it difficult to combine other compensation with wages and tips, you may avoid the problem by filing two Forms W-2, one of which shows wages and tips, and the other, other compensation.

Box 3.—FICA employee tax withheld. Total amount of FICA employee tax (not the employer tax) deducted and withheld, if any (but if there was an adjustment in 1976 to correct the tax for a prior year, enter the amount withheld in 1976 increased by the adjustment for an overcollection or decreased by the adjustment for an undercollection).

Example. Employee A earned $16,000 in 1975. You withheld $724.88 in employee FICA taxes from the wages. You should have withheld $824.88 ($14,100 × 5.85%). To correct this undercollection, you withheld an amount in excess of the required employee FICA tax in 1976 until you have made up the deficiency. At the end of 1976 your boxes show $999.05 withheld employee FICA tax. This is made up of $899.05 ($15,300 × 5.85%) plus $100.00 to make up the 1975 undercollection. To show the correct employee FICA tax withheld for 1976, you must deduct the amount attributable to the undercollection for 1975 ($100.00) and show $899.05 in box 3 on the 1976 Form W-2.

Box 4.—Total FICA wages. Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage entry if (1) FICA wages equal the amount shown in box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5.—Enter the word "Yes" if:

(a) the employee was an active participant in

(i) a plan described in section 401(a) which includes a trust exempt from tax under section 501(a),

(ii) an annuity plan described in section 403(a),

(iii) a qualified bond purchase plan described in section 405(a),

(iv) a plan established for its employees by the United States, by a State or political division thereof, or by an agency or instrumentality of any of the foregoing, or

(b) amounts were contributed for an annuity contract described in section 403(b) (whether or not the rights in such contract are nonforfeitable).

Enter the word "No" if the employee was not an active participant in such plan or annuity.

Complete boxes 6 and/or 7 if the following applies.

(a) If there was uncollected employee FICA tax on tips. See Circular E for instructions.

(b) If group-term life insurance you provided for your employee exceeds $50,000 of coverage, enter the cost of the coverage exceeding $50,000. This cost must also be included in the box 2 total of wages, tips, and other compensation.

If (a) or (b) does not apply, you may show "uncollected tax on tips" (See Circular E for instructions) or any other information that you want to furnish to your employee. Any entry made in these boxes must be clearly identified on all copies.

If this is a corrected form, check the box at the left margin and type the words "CORRECTED RETURN" directly above the title "Wage and Tax Statement."

B. Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay.—Use this form to report periodic retirement plan distributions (for example, retired or retainer pay, or annuities and pensions) as well as annuities paid under commercial, individually purchased contracts. However, report periodic distributions subject to social security (FICA) tax withholding on Form W-2, Wage and Tax Statement. Retired pay subject to withholding (for example, payments to retired military personnel and certain judiciary officials) formerly reportable on Form W-2, is now reportable on Form W-2P.

Form W-2P is not required for (a) retirement benefits exempt under the tax law (for example, social security, most railroad retirement, and Veterans Administration payments), (b) distributions by a fiduciary filing an Form 1041 and providing Schedule K-1 (Form 1041) to beneficiaries, or (c) lump-sum payments reportable on Form 1099R.

Box [illegible].—Federal income tax withheld.

Box [illegible].—Gross amount of annuity, pension, or retired pay. Total amount paid before income tax or other payroll deductions are withheld, without regard to any exclusion from gross income allowable under the tax law. (For disability retirees, see instructions applicable to boxes 4 and 5 below.)

Box 3.—Taxable amount of annuity, pension, or retired pay. This is the amount includible on the recipient's adjusted gross income. It will often be the same figure as that shown in box 2. There may be some years (for example, when annuities are subject to the 3 year or other cost recovery rule) in which no part of the payments is taxable. If you cannot provide the taxable amount because you do not know all the facts necessary to compute it (for example, the section 101 (b) death benefit exclusion, when applicable to a survivor beneficiary's annuity, taxable under section 72), you may report only the gross amount in box 2 and leave the taxable amount in box 3 blank. However, the Service encourages you to provide the taxable amount whenever possible to help your recipients report income on their tax returns correctly.

Boxes 4 and 5.—Disability retirees under mandatory retirement age. Mandatory retirement age generally means the age set by an employer for the mandatory retirement of employees in the class to which the employee had belonged. Where no age is set for mandatory retirement, then mandatory retirement age is the higher of: (1) age 65, or (2) the age at which it has been the practice of the employer to terminate, due to age, the services of the class of employees to which the employee last belonged. Report

(Continued on page 4)

8. The original copy of the Form W–3 is sent along with forms that were counted in Step 4 to the Internal Revenue Service, and a copy is kept on file at the place of business.

9. Remember, these forms must be mailed on or before February 28. If you're late,a penalty may be assigned.

LEARNING ACTIVITY I

You have been employed by the Top 40 Records, Inc. to complete the W–2 forms and the Form W–3 for the calendar year that just ended. Given below are the employer's name, address, and identifying numbers:

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

Federal Identifying No. 42–9008675

State Identifying No. 125008972

The employees' earnings records that you will need are given on the next five pages in this booklet. Their addresses are as follows:

Allie Amos Abbott, 267 Tulip Lane, Songsville, SC 29564

Alyce Ann Jones, 536 Sunflower Street, Songsville, SC 29564

Anna Louise Logan, 1809 Peach Tree Road, Songsville, SC 29564

John Allen Smith, 1701 Rose Petal Drive, Songsville, SC 29564

Dena Denise Wall, 1637 Daisy Lane, Songsville, SC 29564

None of the employees were covered by a qualified pension plan. All documents are original and have a taxpayer identifying number. John R. Jones, the president, should sign the Form W–3.

Follow these procedures:

1. Obtain five W–2 forms and one Form W–3 from your instructor, and turn to the employees earnings records (No. 1 – No. 5) in this booklet on the next five pages. (Do not write in this booklet.)

2. Use a typewriter (if you can type accurately) or a ball-point pen to complete the W–2 forms. Follow the instructions that were given in the section entitled, "Preparing the Form W–2," and complete a W–2 form for each employee, without error.

3. Use the five W–2 forms that you just completed to prepare the blank Form W–3.

4. Use a typewriter or ball-point pen to fill out the Form W–3. Follow the instructions that were given in the section entitled, "Preparing the Form W–3," and complete a Form W–3 with no errors. Date the form February 5. Ask a fellow student to sign president's name.

5. When you finish the Form W–3, give your instructor the five W–2 forms and the W–3 form. If your instructor approves your work, you will be ready to take the Objective Post-Test and the Performance Post-Test.

BK
III–A, 36

EARNINGS RECORD

Abbott Allie Amos
LAST NAME FIRST MIDDLE

Employee No. 1

Phone No. 776-8442

Marital Status M

Exemptions 3

Position Shipping Clerk

Social Security No. 248-92-7163

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		9,750 00
1	10-7	250 00	25 90	14 63	7 50		48 03	201 97	10,000 00
2	10-14	250 00	25 90	14 63	7 50		48 03	201 97	10,250 00
3	10-21	250 00	25 90	14 63	7 50		48 03	201 97	10,500 00
4	10-28	250 00	25 90	14 63	7 50		48 03	201 97	10,750 00
5	11-4	250 00	25 90	14 63	7 50		48 03	201 97	11,000 00
6	11-11	250 00	25 90	14 63	7 50		48 03	201 97	11,250 00
7	11-18	250 00	25 90	14 63	7 50		48 03	201 97	11,500 00
8	11-25	250 00	25 90	14 63	7 50		48 03	201 97	11,750 00
9	12-2	250 00	25 90	14 63	7 50		48 03	201 97	12,000 00
10	12-9	250 00	25 90	14 63	7 50		48 03	201 97	12,250 00
11	12-16	250 00	25 90	14 63	7 50		48 03	201 97	12,500 00
12	12-23	250 00	25 90	14 63	7 50		48 03	201 97	12,750 00
13	12-30	250 00	25 90	14 63	7 50		48 03	201 97	13,000 00
14									
15									
Quarterly Totals		3,250 00	336 70	190 19	97 50		624 39	2,625 61	
Yearly Totals		13,000 00	1,346 80	760 76	390 00		2,497 56	10,502 44	

BK
III–A, 37

EARNINGS RECORD

Jones Alyce Ann
LAST NAME FIRST MIDDLE

Employee No. 2

Phone No. 892-2962

Marital Status S

Exemptions 1

Position Receptionist

Social Security No. 250-00-6192

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		5,850 00
1	10-7	150 00	22 20	8 78	4 50		35 48	114 52	6,000 00
2	10-14	150 00	22 20	8 78	4 50		35 48	114 52	6,150 00
3	10-21	150 00	22 20	8 78	4 50		35 48	114 52	6,300 00
4	10-28	150 00	22 20	8 78	4 50		35 48	114 52	6,450 00
5	11-4	150 00	22 20	8 78	4 50		35 48	114 52	6,600 00
6	11-11	150 00	22 20	8 78	4 50		35 48	114 52	6,750 00
7	11-18	150 00	22 20	8 78	4 50		35 48	114 52	6,900 00
8	11-25	150 00	22 20	8 78	4 50		35 48	114 52	7,050 00
9	12-2	150 00	22 20	8 78	4 50		35 48	114 52	7,200 00
10	12-9	150 00	22 20	8 78	4 50		35 48	114 52	7,350 00
11	12-16	150 00	22 20	8 78	4 50		35 48	114 52	7,500 00
12	12-23	150 00	22 20	8 78	4 50		35 48	114 52	7,650 00
13	12-30	150 00	22 20	8 78	4 50		35 48	114 52	7,800 00
14									
15									
Quarterly Totals		1,950 00	288 60	114 14	58 50		461 24	1,488 76	
Yearly Totals		7,800 00	1,154 40	456 56	234 00		1,844 96	5,955 04	

BK
III–A, 38

EARNINGS RECORD

Logan Anna Louise
LAST NAME FIRST MIDDLE

Employee No. 3

Marital Status S

Exemptions 1

Phone No. 776-3060

Position Bookkeeper

Social Security No. 249-92-7229

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		7,410 00
1	10-7	190 00	31 40	11 12	5 70		48 22	141 78	7,600 00
2	10-14	190 00	31 40	11 12	5 70		48 22	141 78	7,790 00
3	10-21	190 00	31 40	11 12	5 70		48 22	141 78	7,980 00
4	10-28	190 00	31 40	11 12	5 70		48 22	141 78	8,170 00
5	11-4	190 00	31 40	11 12	5 70		48 22	141 78	8,360 00
6	11-11	190 00	31 40	11 12	5 70		48 22	141 78	8,550 00
7	11-18	190 00	31 40	11 12	5 70		48 22	141 78	8,740 00
8	11-25	190 00	31 40	11 12	5 70		48 22	141 78	8,930 00
9	12-2	190 00	31 40	11 12	5 70		48 22	141 78	9,120 00
10	12-9	190 00	31 40	11 12	5 70		48 22	141 78	9,310 00
11	12-16	190 00	31 40	11 12	5 70		48 22	141 78	9,500 00
12	12-23	190 00	31 40	11 12	5 70		48 22	141 78	9,690 00
13	12-30	190 00	31 40	11 12	5 70		48 22	141 78	9,880 00
14									
15									
Quarterly Totals		2,470 00	408 20	144 56	74 10		626 86	1,843 14	
Yearly Totals		9,880 00	1,632 80	578 24	296 40		2,507 44	7,372 56	

BK
III–A, 39

EARNINGS RECORD

Smith John Allen
LAST NAME FIRST MIDDLE

Employee No. 4

Phone No. 252-8401

Marital Status M

Exemptions 4

Position Office Manager

Social Security No. 248-82-7773

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		15,015 00
1	10-7	385 00	54 80	22 52	11 55		88 87	296 13	15,400 00
2	10-14	385 00	54 80	22 52	11 55		88 87	296 13	15,785 00
3	10-21	385 00	54 80	22 52	11 55		88 87	296 13	16,170 00
4	10-28	385 00	54 80	19 31	11 55		85 66	299 34	16,555 00
5	11-4	385 00	54 80	-- --	11 55		66 35	318 65	16,940 00
6	11-11	385 00	54 80	-- --	11 55		66 35	318 65	17,325 00
7	11-18	385 00	54 80	-- --	11 55		66 35	318 65	17,710 00
8	11-25	385 00	54 80	-- --	11 55		66 35	318 65	18,095 00
9	12-2	385 00	54 80	-- --	11 55		66 35	318 65	18,480 00
10	12-9	385 00	54 80	-- --	11 55		66 35	318 65	18,865 00
11	12-16	385 00	54 80	-- --	11 55		66 35	318 65	19,250 00
12	12-23	385 00	54 80	-- --	11 55		66 35	318 65	19,635 00
13	12-30	385 00	54 80	-- --	11 55		66 35	318 65	20,020 00
14									
15									
Quarterly Totals		5,005 00	712 40	86 87	150 15		949 42	4,055 58	
Yearly Totals		20,020 00	2,849 60	965 15	600 50		4,415 35	15604 65	

BK
III–A, 40

EARNINGS RECORD

Wall (LAST NAME) Dena (FIRST) Denise (MIDDLE)

Employee No. 5

Phone No. 256-1694

Marital Status M

Exemptions 4

Position Secretary

Social Security No. 249-68-7193

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		7,800 00
1	10-7	200 00	18 40	11 70	6 00		36 10	163 90	8,000 00
2	10-14	200 00	18 40	11 70	6 00		36 10	163 90	8,200 00
3	10-21	200 00	18 40	11 70	6 00		36 10	163 90	8,400 00
4	10-28	200 00	18 40	11 70	6 00		36 10	163 90	8,600 00
5	11-4	200 00	18 40	11 70	6 00		36 10	163 90	8,800 00
6	11-11	200 00	18 40	11 70	6 00		36 10	163 90	9,000 00
7	11-18	200 00	18 40	11 70	6 00		36 10	163 90	9,200 00
8	11-25	200 00	18 40	11 70	6 00		36 10	163 90	9,400 00
9	12-2	200 00	18 40	11 70	6 00		36 10	163 90	9,600 00
10	12-9	200 00	18 40	11 70	6 00		36 10	163 90	9,800 00
11	12-16	200 00	18 40	11 70	6 00		36 10	163 90	10,000 00
12	12-23	200 00	18 40	11 70	6 00		36 10	163 90	10,200 00
13	12-30	200 00	18 40	11 70	6 00		36 10	163 90	10,400 00
14									
15									
Quarterly Totals		2,600 00	239 20	152 10	78 00		469 30	2,130 70	
Yearly Totals		10,400 00	956 80	608 40	312 00		1,877 20	8,522 80	

POST-TEST

Directions: Do not write on this test. Number a separate sheet of paper 1–10; read each statement and choose the best answer. Write the letter of your choice beside the number on your paper. Your instructor will evaluate this test.

1. The record that is used when preparing a W–2 form for each employee is the
   a. payroll register
   b. employee's earnings record
   c. Social Security Tax table
   d. Federal Income Tax Withholding Tax table

2. The number of copies of each W–2 form that the employer must complete on each employee is
   a. 3
   b. 4
   c. 5
   d. 6

3. After the employer has had the W–2 forms completed, the number of copies that are given to each employee is
   a. 1
   b. 2
   c. 3
   d. 6

4. The date by which the employer must give the W–2 forms to the employees is
   a. January 31
   b. February 28
   c. March 31
   d. April 15

5. The date by which the employer must file the W–3 form with the Internal Revenue Service is
   a. January 31
   b. February 28
   c. March 31
   d. April 15

6. Which of the following items is <u>not</u> included on the Form W–2?
   a. employer's name and address
   b. employee's name and address
   c. total wages
   d. hospitalization insurance

7. Which of the following items is <u>not</u> included on the Form W–2?
   a. Net pay
   b. Fed. Income Tax withheld
   c. FICA Tax withheld
   d. State or local tax withheld

8. Which form is used to report income from annuities?
   a. W–2 Form
   b. 1099 R Form
   c. W–2 P Form
   d. W–3 Form

POST-TEST

(Continued)

9. The original copy of the W–3 Form
   a. is filed by the employer
   b. is mailed to the Internal Revenue Service
   c. is given to the employee
   d. is mailed to the State Tax Commission

10. Which of the following is the final quarter of an Employee's Earning Record?
   a. September through December
   b. January through March
   c. April through May
   d. October through December

PERFORMANCE POST-TEST

You are employed by Crafty Leather Goods to complete the W–2 forms and the Form W–3 at the end of the year. The employer's name, address, and identifying numbers are given below:

Crafty Leather Goods
110 Horseback Lane
Sandy Hills, SC 29056

Federal Identifying No. 62–7098822

State Identifying No. 125009001

The names and addresses of the employees are as follows:

Laura Lynn Amaker, 216 Trotters Road, Sandy Hills, SC 29056

Beverly Ann Griffin, 577 Walkers Lane, Sandy Hills, SC 29056

The earnings records for these two employees are found on the next two pages in this booklet. DO NOT WRITE IN THIS BOOKLET.

None of the employees are covered by a qualified pension plan. All documents are original and have a taxpayer identifying number. The president is Sam T. Smith, and he should sign the Form W–3.

Follow these procedures:

1. Obtain the following forms for this Post-Test:

   2 employees earnings records (No. 6 and No. 7) in this packet
   2 W–2 forms (available from your instructor)
   1 W–3 form (available from your instructor)

2. Use a typewriter or ball-point pen in completing the forms.

3. Fill out a Form W–2 for each of the two employees.

4. Using the W–2 forms that you just completed, fill out the employer's annual reconciliation report of income tax withheld (W–3). Date the form January 31. Omit signature of president.

5. All forms must be completed without error.

6. Give all the forms and papers to your instructor when you finish. You will be evaluated by the instructor using an Instructor's Checklist form.

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EARNINGS RECORD

Amaker Laura Lynn
LAST NAME FIRST MIDDLE

Employee No. 6

Phone No. 776-8050

Marital Status M

Exemptions 2

Position Accounting clerk

Social Security No. 249-68-6192

Pay Period																Accumulated Earnings
Week No.	Week Ended	Total Earnings		Deductions: Fed. Inc. Tax		FICA Tax		State Tax		Other		Total		Net Pay		7,020 00
1	10-7	180	00	20	20	10	53	5	40			36	13	143	87	7,200 00
2	10-14	180	00	20	20	10	53	5	40			36	13	143	87	7,380 00
3	10-21	180	00	20	20	10	53	5	40			36	13	143	87	7,560 00
4	10-28	180	00	20	20	10	53	5	40			36	13	143	87	7,740 00
5	11-4	180	00	20	20	10	53	5	40			36	13	143	87	7,920 00
6	11-11	180	00	20	20	10	53	5	40			36	13	143	87	8,100 00
7	11-18	180	00	20	20	10	53	5	40			36	13	143	87	8,280 00
8	11-25	180	00	20	20	10	53	5	40			36	13	143	87	8,460 00
9	12-2	180	00	20	20	10	53	5	40			36	13	143	87	8,640 00
10	12-9	180	00	20	20	10	53	5	40			36	13	143	87	8,820 00
11	12-16	180	00	20	20	10	53	5	40			36	13	143	87	9,000 00
12	12-23	180	00	20	20	10	53	5	40			36	13	143	87	9,180 00
13	12-30	180	00	20	20	10	53	5	40			36	13	143	87	9,360 00
14																
15																
Quarterly Totals		2,340	00	262	60	136	89	70	20			469	69	1,870	31	
Yearly Totals		9,360	00	1,050	40	547	56	280	80			1,878	76	7,481	24	

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III–A, 45

EARNINGS RECORD

Griffin Beverly Ann
LAST NAME FIRST MIDDLE

Employee No. 7

Phone No. 256-6915

Marital Status S

Exemptions 1

Position Typist

Social Security No. 250-72-6192

Pay Period			Deductions					Net Pay	Accumulated Earnings
Week No.	Week Ended	Total Earnings	Fed. Inc. Tax	FICA Tax	State Tax	Other	Total		6,825 00
1	10-7	175 00	26 80	10 24	5 25		42 29	132 71	7,000 00
2	10-14	175 00	26 80	10 24	5 25		42 29	132 71	7,175 00
3	10-21	175 00	26 80	10 24	5 25		42 29	132 71	7,350 00
4	10-28	175 00	26 80	10 24	5 25		42 29	132 71	7,525 00
5	11-4	175 00	26 80	10 24	5 25		42 29	132 71	7,700 00
6	11-11	175 00	26 80	10 24	5 25		42 29	132 71	7,875 00
7	11-18	175 00	26 80	10 24	5 25		42 29	132 71	8,050 00
8	11-25	175 00	26 80	10 24	5 25		42 29	132 71	8,225 00
9	12-2	175 00	26 80	10 24	5 25		42 29	132 71	8,400 00
10	12-9	175 00	26 80	10 24	5 25		42 29	132 71	8,575 00
11	12-16	175 00	26 80	10 24	5 25		42 29	132 71	8,750 00
12	12-23	175 00	26 80	10 24	5 25		42 29	132 71	8,925 00
13	12-30	175 00	26 80	10 24	5 25		42 29	132 71	9,100 00
14									
15									
Quarterly Totals		2,275 00	348 40	133 12	68 25		549 77	1,725 23	
Yearly Totals		9,100 00	1,393 60	532 48	273 00		2,199 08	6,900 92	

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Obtained employee's earning records.					
2. Entered employer's Federal identification number, name, address, and zip code appropriately.					
3. Recorded the employer's State identification number accurately.					
4. Recorded employee's social security number accurately.					
5. Entered employee's name, address, and zip code appropriately.					
6. Placed the correct amount of the yearly totals of the Federal income tax deductions in the "Federal income tax withheld" Box #1.					
7. Entered "Wages, tips, and other compensations" paid before payroll deductions in Box #2 accurately.					
8. Recorded "FICA employee tax withheld" in Box #3 accurately.					
9. Recorded "Total FICA wages" in Box #4 accurately.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
10. Recorded appropriate "yes" or "no" in Box #5 as it applied to the individual employee.					
11. Recorded any uncollected employee FICA taxes in Boxes #6 and #7 (tips or cost of group life insurance)					
12. Recorded state or local taxes withheld in Box #8 accurately.					
13. Recorded state or local wages for a year in Box #9 accurately.					
14. Recorded state or locality of employment in Box #10.					
15. Grouped the copies appropriately: (Employee*/Employer)					
Copy A – For Internal Revenue Service					
*Copy B – To be filed with employee's Federal tax return.					
*Copy C – For Employee's Records.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
Copy D – For Employer					
Copy 1 – For State, city or Local Tax Department.					
*Copy 2 – For Employee's State, City, or Local Income Tax Return.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–3 Form	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Gathered all W–2,W–2P, and/or 1099 R Forms for preparing the W–3 Form.					
2. Recorded the "Payers Identification Number" correctly.					
3. Entered the correct number of forms accompanying the W–3 Form.					
4. Placed an "X" in the proper box to identify which forms were being sent – W–2, W–2P, and/or 1099 R.					
5. Entered the employer's name, address, and zip code appropriately.					
6. Marked an "X" in the correct boxes to show whether the documents were original or corrected.					
7. Marked an "X" in the correct boxes to show whether the documents were with or without a taxpayer identifying number.					
8. Obtained a signature of the person in authority, then title, and the date of preparation.					
9. Sent the original and the W–2, W–2P, and/or 1099 R to the Internal Revenue Service.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–3 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
10. Kept a copy on file at the place of business.					

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PREPARING THE FORM W–2 AND THE FORM W–3

INSTRUCTOR'S HANDBOOK

Prepared by

Mrs. Linda F. Albert

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1978

Module No. III–A

INSTRUCTOR'S GUIDE TO LEARNING ACTIVITIES

MODULE TITLE: PREPARING THE FORM W–2 AND THE FORM W–3

Learning Activity Numbers

OBJECTIVE(S): 1. Given the earning records of at least five employees and necessary W–2 forms, complete a W–2 form on each employee, without error.

2. Given the necessary completed withholding statements and necessary forms, complete the employer's annual reconciliation report of income tax withheld (W–3). The completed report must agree 100% with instructor's precompleted report.

INSTRUCTION SHEETS

I	Title: Preparing the Form W–2	1
II	Title: Preparing the Form W–3	2
III	Title: Learning Activity I	3

STUDENT SELF-CHECKS INCLUDED IN MODULE

SUPPLEMENTAL MATERIALS

Recordkeeping I and II
Transparencies (Payroll)

(Available from Vocational Education Media Center,
Clemson University, Clemson, South Carolina 29631)

TEXTBOOKS AND REFERENCE BOOKS REQUIRED

MANUALS, SPECIFICATION SHEETS REQUIRED

You will need to supply each student with enough W–2 forms and W–3 forms to complete the Learning Activity and Performance Post-Test.

FILMSTRIP PRESENTATIONS & AV MATERIALS REQUIRED

SPECIAL TOOLS, EQUIPMENT & SUPPLIES REQUIRED

Typewriter (if the student is an accurate typist)

Adding machine or calculator is desirable but not necessary.

ATTITUDES & VALUES TO BE DEVELOPED

Encourage the student to develop pride in completing these forms as neatly and accurately as possible. IRS is computer-based and checks W–2 and W–3 forms closely.

* NOTES TO THE TEACHER TO ASSIST IN WORKING WITH THIS MODULE

The student has not been instructed to make carbon copies in the Learning Activity I or the Performance Post-Test. If you want your students to make carbon copies of these forms, give them carbon paper and six copies of the W–2 forms for each employee and two copies of the W–3 forms for the Learning Activity I and the Performance Post-Test.

The Learning Activity I requires W–2 forms for five employees and one W–3 form for each student. The Performance Post-Test requires W–2 forms for two employees and one W–3 form for each student. Obtain these forms free from your local tax office or write:

South Carolina Tax Commission

Income Tax Division

P.O. Box 125

Columbia, SC 29214

Occasionally, these forms change,so check them for any new additions or deletions.

This learning activity is self-contained; in that the student is not referred to any other textbook.

It has been prepared so that you may let one student complete it individually, or you may use the material with an entire class.

Instructor's Keys are provided to the Pre-Test, Post-Test, Performance Post-Test, and Learning Activity I. Instructor's Checklist forms are used to evaluate the final Performance Post-Test. Duplicate them for each student who uses this module.

PRE-TEST

Answer Key

1. B
2. A
3. B
4. B
5. A
6. A
7. A
8. B
9. A
10. A
11. B
12. A
13. A
14. A
15. A
16. A
17. A
18. B
19. A
20. A
21. A
22. B
23. B
24. B
25. B

POST-TEST

Answer Key

1. B
2. D
3. C
4. A
5. B
6. D
7. A
8. C
9. B
10. D

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Obtained employee's earning records.					
2. Entered employer's Federal identification number, name, address, and zip code appropriately.					
3. Recorded the employer's State identification number accurately.					
4. Recorded employee's social security number accurately.					
5. Entered employee's name, address, and zip code appropriately.					
6. Placed the correct amount of the yearly totals of the Federal income tax deductions in the "Federal income tax withheld" Box #1.					
7. Entered "Wages, tips, and other compensations" paid before payroll deductions in Box #2 accurately.					
8. Recorded "FICA employee tax withheld" in Box #3 accurately.					
9. Recorded "Total FICA wages" in Box #4 accurately.					

MODULE NO. III--A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
10. Recorded appropriate "yes" or "no" in Box # 5 as it applied to the individual employee.					
11. Recorded any uncollected employee FICA taxes in Boxes #6 and #7 (tips or cost of group life insurance).					
12. Recorded state or local taxes withheld in Box #8 accurately.					
13. Recorded state or local wages for a year in Box #9 accurately.					
14. Recorded state or locality of employment in Box #10.					
15. Grouped the copies appropriately: (Employee*/Employer)					
Copy A – For Internal Revenue Service					
*Copy B – To be filed with employee's Federal tax return.					
*Copy C – For Employee's Records.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–2 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
Copy D – For Employer					
Copy 1 – For State, city, or Local Tax Department.					
*Copy 2 – For Employee's State, City, or Local Income Tax Return.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY –Completing the W–3 Form	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Gathered all W–2,W–2P, and/or 1099 R Forms for preparing the W–3 Form.					
2. Recorded the "Payers Identification Number" correctly.					
3. Entered the correct number of forms accompanying the W–3 Form.					
4. Placed an "X" in the proper box to identify which forms were being sent – W–2, W–2P, and/or 1099 R.					
5. Entered the employer's name, address, and zip code appropriately.					
6. Marked an "X" in the correct boxes to show whether the documents were original or corrected.					
7. Marked an "X" in the correct boxes to show whether the documents were with or without a taxpayer identifying number.					
8. Obtained a signature of the person in authority, then title, and the date of preparation.					
9. Sent the original and the W–2, W–2P, and/or 1099 R to the Internal Revenue Service.					

MODULE NO. III–A

NAME_____
DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY – Completing the W–3 Form (Continued)	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
10. Kept a copy on file at the place of business.					

LEARNING ACTIVITY I – ANSWER KEY

Wage and Tax Statement 1977

For Official Use Only

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564
42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

21 ☐

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
248-92-7163	1,346.80	13,000.00	760.76	13,000.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Allie Amos Abbott
267 Tulip Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
390.00	13,000.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

Form W–2 See instructions on Form W–3 and back of Copy D. Department of the Treasury—Internal Revenue Service

☆ GPO : 1976 — O 218-028 EI 362441915

Wage and Tax Statement 1977

For Official Use Only

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564
42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

21 ☐

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
250-00-6192	1,154.40	7,800.00	456.56	7,800.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Alyce Ann Jones
536 Sunflower Street
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
234.00	7,800.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

Form W–2 See instructions on Form W–3 and back of Copy D. Department of the Treasury—Internal Revenue Service

☆ GPO : 1976 — O 218-028 EI 362441915

Wage and Tax Statement 1977

For Official Use Only

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564
42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

21 ☐

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-92-7229	1,632.80	9,880.00	578.24	9,880.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Anna Louise Logan
1809 Peach Tree Road
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
296.40	9,880.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

Form W–2 See instructions on Form W–3 and back of Copy D. Department of the Treasury—Internal Revenue Service

☆ GPO : 1976 — O 218-028 EI 362441915

LEARNING ACTIVITY I – ANSWER KEY

Wage and Tax Statement 1977

For Official Use Only

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564
42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
248-82-7773	2,849.60	20,020.00	965.15	16,500.00

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ John Allen Smith
1701 Rose Petal Drive
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	9 State or local wages	10 State or locality
600.50	20,020.00	South Carolina
11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service GPO 1976—O 218 028E1 362441915

Wage and Tax Statement 1977

For Official Use Only

Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564
42-9008675

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125008972

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-7193	956.80	10,400.00	608.40	10,400.00

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Dena Denise Wall
1637 Daisy Lane
Songsville, SC 29564

5 Was employee covered by a qualified pension plan, etc.?	6	7
No		
8 State or local tax withheld	9 State or local wages	10 State or locality
312.00	10,400.00	South Carolina
11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2 See instructions on Form W-3 and back of Copy D. Department of the Treasury—Internal Revenue Service GPO 1976 O 218 028E1 362441915

For Official Use Only

Form W-3 Transmittal of Income and Tax Statements 1977

Department of the Treasury Internal Revenue Service

PAYER'S identifying number	Enter number of documents
42-9008675	5

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶ Top 40 Records, Inc.
210 Hit Tune Ave.
Songsville, SC 29564

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

All documents are: Place an "X" in the proper box.

Original	Corrected
X	

All documents are: Place an "X" in the proper box.

With taxpayer identifying no.	Without taxpayer identifying no.
X	

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature John R. Jones Title President Date February 5, 1977

PERFORMANCE POST-TEST – ANSWER KEY

For Official Use Only

Wage and Tax Statement 1977

Crafty Leather Goods
110 Horseback Lane
Sandy Hills, SC 29056
62-7098822

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125009001

21 ☐

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
249-68-6192	1,050.40	9,360.00	547.56	9,360.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Laura Lynn Amaker
216 Trotters Road
Sandy Hills, SC 29056

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
280.80	9,360.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D.

Form W-2 — See instructions on Form W-3 and back of Copy D. — Department of the Treasury—Internal Revenue Service

GPO : 1976—O-218-028[illegible]362441915

For Official Use Only

Wage and Tax Statement 1977

Crafty Leather Goods
110 Horseback Lane
Sandy Hills, SC 29056
62-7098822

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number: 125009001

21 ☐

Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
250-72-6192	1,393.60	9,100.00	532.48	9,100.00

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)

Name ▶ Beverly Ann Griffin
577 Walkers Lane
Sandy Hills, SC 29056

5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
No		
8 State or local tax withheld	**9 State or local wages**	**10 State or locality**
273.00	9,100.00	South Carolina
11 State or local tax withheld	**12 State or local wages**	**13 State or locality**

* See instructions on back of Copy D

Form W-2 — See instructions on Form W-3 and back of Copy D — Department of the Treasury—Internal Revenue Service

For Official Use Only

Form **W-3** Department of the Treasury Internal Revenue Service

Transmittal of Income and Tax Statements 1977

30 ☐

PAYER'S identifying number	Enter number of documents
62-7098822	2

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶ Crafty Leather Goods
110 Horseback Lane
Sandy Hills, SC 29056

Place an "X" in the proper box to identify type of document being transmitted

Form W-2	Form W-2P	Form 1099R
X		

All documents are: Place an "X" in the proper box.

Original	Corrected
X	

All documents are: Place an "X" in the proper box.

With taxpayer identifying no.	Without taxpayer identifying no.
X	

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date January 31, 1977